

SIXTIETH ANNUAL REPORT  
*of the*  
PROCEEDINGS AND DECISIONS  
*of the*  
STATE TAX COMMISSION  
OF MISSOURI



BRUCE E. DAVIS, *Chairman*  
SAM D. LEAKE, *Commissioner*  
JENNIFER TIDWELL, *Commissioner*  
SANDY WANKUM, *Administrative Secretary*

For the  
YEAR ENDING DECEMBER 31, 2005

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SANDY WANKUM, *Administrative Secretary*

For the  
YEAR ENDING DECEMBER 31, 2005

I, Sandy Wankum, Administrative Secretary of the State Tax Commission, hereby certify that the following is a true and correct copy of the Proceedings and Decisions of the State Tax Commission, including its proceedings and decisions while acting as a Board of Equalization of the State of Missouri for the year ending December 31, 2005, and is published in compliance with Section 138.440, Revised Statutes of Missouri.

Dated at Jefferson City, Missouri, this 31st day of December, 2005.

SANDY WANKUM  
Administrative Secretary

## LETTER OF TRANSMITTAL

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Jefferson City, Missouri  
December, 2005

*To the Ninety-Third General Assembly of the State of Missouri:*

In compliance with the provisions of Section 138.440, Revised Statutes of Missouri, the State Tax Commission of Missouri herewith submits its Sixtieth Annual Report of the Proceedings and Decisions relative to the work of the Commission for the year 2005.

BRUCE E. DAVIS, *Chairman*  
SAM D. LEAKE, *Commissioner*  
JENNIFER TIDWELL, *Commissioner*

SANDY WANKUM, *Administrative Secretary*

Individuals requiring information not contained in this report may obtain information by writing to:

Administrative Secretary  
State Tax Commission of Missouri  
Post Office Box 146  
Jefferson City, MO 65102-0146

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## *State Tax Commission Annual Report – 2005*

### **RECOMMENDATIONS TO THE MISSOURI LEGISLATURE SECTION 138.380(4), RSMO**

Economic activity in the State of Missouri has been expanding since the end of the recession in late 2001; however, it was not until 2003 that sustained rapid growth was evident. The years 2004 and 2005 have reflected a strong economic period in Missouri. Economic fundamentals, such as low interest rates, healthy demand, low unemployment and strong consumer confidence have established a foundation for a strong real estate market as reflected in the assessment rolls in 2005. During the reassessment of 2005, assessed valuations for all classes of property increased by over 10% with residential properties leading the way, increasing by approximately 15%. A strong economy was reflected in a record amount of new construction being placed on the assessment rolls this past year. Over \$1.8 billion of new construction in real property resulted in an additional \$120 million being placed on the tax rolls. The Commission anticipates that the real estate market will remain generally strong in 2006 and in 2007 the market will be somewhat stabilized.

Property tax is a stable and reliable source of revenue for the public schools and local governments, bringing in over \$5.3 billion in 2005, approximately \$3.5 billion of which directly supports the public school system. If assessments are not maintained and the local tax base is eroded, the State would be pressured to make up the shortfall. The need for adequate school funding dictates a strong local financial foundation. It is essential that the tax base be maintained in order to provide a sufficient and reliable stream of revenue for all taxing entities, which in turn will alleviate the need for more state funding. The General Assembly, being cognizant of the importance of property taxes, directed the Joint Committee on Tax Policy to review the assessment process and to make recommendations to improve the efficiency and effectiveness of the system. The State Tax Commission and the Assessors' Association have been working closely with the Committee on Tax Policy and the Committee's recommendation is scheduled to be released by June 2006. The Commission applauds the General Assembly in recognizing the vital role property tax plays in the development of a comprehensive tax policy.

The General Assembly, during the 2005 session, passed legislation sponsored by Senator Greishiemer and Representative Sutherland addressing the assessment of tangible taxable business personal property. The General Assembly and Governor Blunt enacted this legislation, which provides uniform and equitable treatment of business personal property throughout the State.

Pursuant to Section 138.380(4), the State Tax Commission respectfully submits to the General Assembly recommendations designed to improve the assessment program in the State of Missouri.

1. **Certificate of Value:** The State Tax Commission cannot over-emphasize the need for sales disclosure in this State. We renew our appeal to the General Assembly to develop statutory language mandating the use of statewide certificates of value. Unequivocally the most important tool for the assessor is the ability to secure critical market data accurately reflecting market behavior. Sales information is the cornerstone of an assessment program designed to provide uniform and equitable assessments. Currently, 36 to 38 states have some form of mandatory sales disclosure. In the State of Missouri, the political subdivisions of St. Louis City, St. Louis County, Jackson County and St. Charles County have passed, through local ordinances, certificates of value. The certificates of value used in these jurisdictions represent roughly 50% of locally assessed real estate in the State of Missouri. Counties that do not possess certificate of value only receive a return of 15-25% on sales letters submitted and this low return is woefully inadequate to measure market behavior.

Assessment uniformity cannot be achieved on a consistent basis without the benefit of having accessibility to accurate sales data. The absence of certificate of value severely thwarts the attempt by assessors to facilitate uniform and equitable assessments throughout the State. Legislation regarding certificate of value has been introduced in the House of Representatives for the 2006 legislative session. The Commission respectfully requests that the General Assembly reconsider this issue and provide assessing officials of this State with an invaluable instrument to help preserve the integrity of the assessment program.

The State Tax Commission has experienced severe budget cuts over the past few years. The reductions have resulted in a significant decrease in field staffing. Passage of statewide certificate of value will provide critical sales data, which will pave the way for the implementation of a sales/appraisal ratio study that requires fewer personnel.

2. **Statewide Computer Assisted Mass Appraisal (CAMA) System:** The inception of mandated statewide reassessment in 1985 did not provide for a standard appraisal system to be utilized throughout the State. Consequently, a myriad of cost systems, market systems and supporting computer systems have been spawned in Missouri. There are 25 different vendors providing software for assessments and taxes and there are 18 vendors that provide automated cost approach software.

The Commission envisions a statewide, centrally located web-based CAMA system. This would provide the assessors access to a cost and market system which would reflect data indigenous to their county. This system would provide the technical and analytical support necessary for assessors to make sound appraisal conclusions. The State Tax Commission respectfully recommends that the General Assembly provide resources for the development and implementation of a statewide CAMA

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system.

3. Revised Agricultural Land Use Value Formula: The Missouri Constitution provides that agricultural and horticultural property in this State shall be assessed for tax purposes based on its productive capability. State statutes provide that the State Tax Commission shall promulgate rules establishing the productive value of the various grades of soils found in the State of Missouri. To perform this task, the Commission has been utilizing a formula for capitalizing agricultural income that was developed through the University of Missouri in 1982. This formula was based upon yields, expenses and technology which existed some twenty-five years ago. Several assumptions, which are incorporated in this formula, are no longer valid in current agricultural practices and methodologies.

The Commission is respectfully requesting the General Assembly provide resources to contract with the University of Missouri to revise the current formula or develop an entirely new formula which will accurately depict a true net operating income and appropriate capitalization rate to determine productive capability of agricultural land in this State.

4. Additional Resources: During the past four years, the State Tax Commission's operating budget has seen a reduction of 27% in its staffing complement and a 65% reduction in expense and equipment monies for an overall decrease of 30%. The remaining staffing complement and supporting operational monies makes it difficult to effectively monitor and provide oversight and assistance required to ensure uniformity and equity in this State. The State Tax Commission is respectfully requesting additional funding be provided to this agency to support the development of audit teams responsible for providing in-depth analysis to the Commission and assessors; provide resources for the hiring of a statewide education coordinator whose responsibility would be to develop an educational curriculum for assessors and their staffs for the completion of a professional designation; and, provide funds for a statistician who would provide statistical data and inferences measuring the quality and level of the assessment program.

The Commission is acutely aware of funding constraints facing Missouri. However, we are also aware that the State is enjoying a booming real estate market fueling dynamic market changes. As a result, it is more critical than ever that assessments be fair and accurate, that the positive points of the current program are maintained and that innovative ways to improve the system be implemented. The Commission believes that providing additional resources to this agency will be a significant step toward achieving these goals.

The State Tax Commission stands ready to provide assistance to the General Assembly in improving the ad valorem taxation policies of this State.

Respectfully submitted,  
STATE TAX COMMISSION OF MISSOURI  
Bruce E. Davis, Chairman  
Sam D. Leake, Commissioner  
Jennifer Tidwell, Commissioner

## *State Tax Commission Annual Report – 2005*

### **CHAPTER I**

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#### **THE HISTORY, NATURE AND FUNCTION OF THE STATE TAX COMMISSION**

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##### *A. History of the State Tax Commission.*

The Missouri Constitution of 1945 created the State Tax Commission of Missouri in its current form. Article X, Section 14 of that constitution requires the General Assembly to create a tax commission for the purpose of performing three (3) functions:

- (1) Equalization of assessments as between counties;
- (2) To hear appeals from local boards of equalization in individual assessment cases; and
- (3) To perform such other duties as may be prescribed by law.

Prior to 1945 and the adoption of the most recent Constitution of Missouri, the function of the Commission was divided between two bodies: the State Tax Commission, which was created in 1917, and had authority over individual appeals in assessment cases, and supervisory authority over assessing officials, and the State Board of Equalization which performed the function of equalization of value among counties. The 1945 Constitution merged these bodies into one, creating the current constitutional and statutory entity now called the State Tax Commission of Missouri.

##### *B. Nature and Organization of the State Tax Commission.*

The State Tax Commission is constituted of three members, chosen from the two major political parties, appointed by the Governor with the advice and consent of the Senate. The Commissioners hold staggered terms of six years. Section 138.190, RSMo. A majority of the commissioners must concur before the Commission can make a decision on any matter before it. Section 138.240, RSMo .

The staff of the Commission is divided into five sections:

- (1) Administration;
  - (2) Legal;
  - (3) Ratio Study;
  - (4) Original Assessment; and
  - (5) Technical Assistance.
- 
- (1) The Administration Section is under the direction of the Administrative Secretary, who is charged with the statutory duty to superintend the clerical business of the Commission, handle correspondence, supervise general office procedures, implement Commission policy, and perform such other duties as the Commission prescribes.
  - (2) The Legal Section is under the direction of the Chief Counsel, who is charged with the responsibility to render legal advice to the commission, handle litigation involving the State Tax Commission in the courts and coordinate legal matters with the Attorney General's Office. The Chief Counsel also has the duty of overseeing the attorneys who conduct hearings in assessment appeals before the Commission and assisting the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.
  - (3) The Ratio Study Section is charged with conducting ongoing ratio studies to verify assessment levels for equalization purposes. The section has a manager as well as clerical and field personnel.
  - (4) The Original Assessment Section is charged with the Commission's annual duty to assess distributable property held by public utilities, railroads and other related entities.
  - (5) The Technical Assistance Section is composed of a manager and field staff whose primary duty is to assist counties in implementing their maintenance program and to provide additional assistance in any matters pertaining to assessment practices.

The State Tax Commission currently has 58.75 authorized employees to perform its constitutional and statutory responsibilities.



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### *C. Functions of the State Tax Commission*

#### (1) Supervision of Assessment Practices and Equalization.

One of the primary tasks performed by the Commission is the supervision of assessing officers and assessment practices in the state.

Section 138.410.1 provides this connection:

"This commission shall exercise general supervision over all the assessing officers of this state, over county boards of equalization and appeal in the performance of their duties under this chapter and all other laws concerning the general property tax and shall institute proper proceedings to enforce the penalties and liabilities provided by law for public officers, officers of corporations and individuals failing to comply with the provisions of this chapter, and of all laws relating to the general property tax."

Subsection 2 of Section 138.410 empowers the Commission to call upon the Attorney General or prosecuting attorneys in the state to assist it in enforcing the property tax laws in the courts.

In implementing its supervisory role, the Commission is in constant contact with the assessors of the state, communicating administrative, legal, appraisal and technical advice to assist assessors in the performance of their duties.

This supervisory role is also evidenced by certain statutes relating to specific assessment areas. Under Section 138.235.2, the Commission is charged to see that leased tangible personal property in the state is properly taxed. In addition, a member of the Commission or some duly authorized representative thereof, must officially visit the several counties of the state at least once each year and inquire into methods of assessment. Section 138.415. The Commission also has the authority to convene a hearing concerning the assessment on any parcel in the state to ensure that all assessments have been made in compliance with law. Sections 138.460 and 138.470. The Commission is also charged with making and forwarding to the county clerks forms and instructions for carrying the property tax into effect. Section 138.320. However, it should be noted that the Commission is specifically prohibited from supervising "the fixing of any tax levied or to be levied" by any political subdivision or taxing authority in the state. Section 138.340.1.

One of the most important and far-reaching supervisory functions performed by the State Tax Commission of Missouri is the program for the statewide equalization of real property assessments. This program had its genesis in the Missouri Supreme Court Decision of *State ex rel. Cassilly v. Riney*, 576 S.W.2d 325 (Mo. banc 1979), wherein the Supreme Court of Missouri found the system of assessment in St. Louis County to be in violation of the uniformity provisions of the Missouri Constitution. The Supreme Court further stated that the State Tax Commission had the responsibility to resolve the assessment inequities in that county, and throughout the state where they exist, and possessed administrative powers commensurate with that task. In addition, the *Cassilly* case effectually overruled a long line of Missouri cases that held that the State Tax Commission had no authority over intra-county equalization of assessments, but could only exercise authority to equalize assessments on an aggregate basis as between counties.

The first mandated statewide reassessment program was completed and implemented in 1985. Subsequent to the completion of statewide reassessment, the State Tax Commission administers a two-year maintenance cycle in which property values are updated in each odd-numbered year. The two-year cycle commenced with the 1987 tax year.

#### (2) Assessment Appeals in Individual Cases

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As previously noted, one of the constitutional duties imposed upon the Commission is the hearing of assessment appeals in individual cases. Any taxpayer who thinks himself aggrieved by the assessment of his property may appeal from the assessor to the board of equalization, in person, by attorney or agent, or in writing. Section 137.275. The county board of equalization meets annually in every county of the state to consider such appeals. In counties of the second, third and fourth class, the county board of equalization shall meet on the second Monday of July of each year to consider complaints filed by taxpayers in individual cases. In years of general reassessment the boards of equalization may begin meeting after May 31st to consider complaints. Section 138.010. The board of equalization can also on its own volition raise the valuation of any property, and taxpayers who are affected by such action of the board, may be heard before the board in second, third and fourth class counties on the second Monday in August. Section 138.050(1). In first class counties, the board of equalization shall meet on the first Monday of June each year (Section 138.090) and operate until the last Saturday in July of each year. Section 138.100.2. In years of general reassessment the boards of equalization in first class counties may convene after May 31st of each year. Section 138.090.2. In the City of St. Louis, the board of equalization meets on the third Monday in May, annually, and remains in continuous session for four weeks. Section 138.170. Appeals from decisions of the board in second, third and fourth class counties must be filed with the Commission by September 30th of the year of assessment or within 30 days of the decision of the board of equalization, whichever is later. Section 138.460.2; C.S.R. 30-3.010. Appeals from decisions of the board in first class counties and the City of St. Louis must be filed with the Commission by August 15th of the year of assessment or within 30 days of the decision of the board of equalization, whichever is later. Section 138.110; 12 C.S.R. 30-3.010. Appeals generally are heard by a hearing officer of the Commission. A record of the proceedings is prepared and a decision and order including full findings of fact and conclusions of law is thereafter issued.

It should be noted that any assessment appeal decision of the Commission is reviewable in court under the provisions of Section 138.470.4.

### (3) Original Assessment

Under Sections 137.022, 138.420, Chapters 151, 153 and 155, RSMo, the Commission performs its duty of original assessment of distributable property held by public utilities, railroads, freight line companies, airlines and related entities.

Annually, the Commission receives a report from affected public utilities, railroads and airlines not later than April 15. Section 151.020.1; 155.020; 12 CSR 30-2.011. The Commission thereafter must "assess, adjust and equalize" the distributable property of these companies. Section 151.060.1.

The Commission also has the power of original assessment over all "real and tangible personal property in the possession of any assessing officer on January first." Section 138.420.4.

### (4) Ratio Study

Under Section 138.395, the Commission annually certifies the equivalent sales ratio for each county in the state to the Commissioner of Elementary and Secondary Education. These ratio studies are based upon the random sampling and appraisal of real property parcels in every county of the state and are designed to gauge the actual real property assessment level in the counties. The results of the ratio studies are analyzed statistically to measure the assessment level, uniformity, and quality of assessments in the counties of the state.

### (5) Inter-County Equalization

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Under Sections 138.390 and 138.400, the State Tax Commission must equalize the aggregate valuation as between counties of certain "subclasses" of real and tangible personal property.

#### **(6) Miscellaneous Functions**

Pursuant to Section 53.255, the Commission certifies assessors who have completed a course of study concerning the assessment of ad valorem property taxes. Each assessor must complete a course of study approved by the Commission as a qualification for commencing or continuing in office.

The Commission has the general duty to study the tax laws and taxing systems of other states and make recommendations to the General Assembly on needed tax legislation, Section 138.380(4), as well as to give advice and opinions on all questions of doubt as to the true and intent meaning of the provisions of Chapter 138, relating to the equalization and review of tax assessments. Section 138.320. Also, the Commission has the authority to place omitted property on the assessment rolls any time during the tax year. Section 138.380(3).

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### **CHAPTER II**

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#### **ORIGINAL ASSESSMENT & APPELLATE FUNCTIONS**

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##### **PROPERTY SUBJECT TO ORIGINAL ASSESSMENT**

The State Tax Commission has the exclusive power of original assessment of the distributable property of railroads, railroad cars, rolling stock, street railroads, bridges, telegraph, telephone, electric power and light companies, pipeline companies, express companies and other similar public utility corporations, companies and firms. Additionally, the aircraft of airline companies and the flanged wheel equipment of private car companies are originally assessed. The three classic approaches to value (cost, income and market), when applicable, are utilized to estimate the market value of originally assessed companies and corporations.

The Commission requires each company to provide an annual itemized report of physical property, a financial statement and such other information as will enable the Commission to study each particular company. When an assessment is made, dates are set for informal hearings. Each company is notified and given an opportunity to be heard before a final assessment is determined. Thereafter, the Commission certifies a final value to the companies. If a company wishes to formally contest the value, it must appeal to the Commission within thirty days after receiving the final assessment. The Commission, with the aid of an assistant attorney general, hears the case on the record. A decision is issued and, in the event of an unfavorable decision, the company may appeal to circuit court.

After determining the final value, the Commission allocates the valuation of each company among the counties, road districts, cities, towns, sewer districts, ambulance districts, county library districts, and nursing home districts, etc. in which the company has mileage, or other taxing situs, and certifies the same to the county clerks and the companies subject to original assessment. Valuations as assessed by the State Tax Commission are shown in Chapter V, Table I of this report.

The State Tax Commission also is authorized to assess commercial aircraft weighing more than seven thousand pounds not owned by airline companies and the real and personal property of assessing officers.

##### **PROPERTY TAX APPEALS**

The State Tax Commission is empowered to hear appeals from the various local boards of equalization. In first class counties and the City of St. Louis, the appeals must be filed with the State Tax Commission by August 15 of the calendar year (September 30 in all other counties) or within 30 days of the final action of the board, whichever date is later. The State Tax Commission acknowledges receipt of the appeal, sends a copy of the complaint to the local assessing officials, and sets the matter for hearing in the county of origin. The appeal is heard by a hearing officer on the record. An order is issued either altering or affirming the decision of the local board and causing the assessment rolls to reflect the decision. A hearing officer decision may be appealed to the full Commission. A decision of the full Commission may be appealed to the circuit court of the county in which the appeal originated.

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**CHAPTER III**

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Section 138.450 RSMo provides as follows: "The Commission is empowered to call an annual group meeting of two or more assessors at such time and place as it may designate, due notice of which shall be given by the Commission."

ASSESSORS ATTENDING ANNUAL GROUP MEETING AT  
LODGE OF FOUR SEASONS  
LAKE OZARK, MISSOURI  
OCTOBER 2 THROUGH OCTOBER 5, 2005

<b>Name</b>	<b>County</b>
Donnie Waybill	Adair
Ron Christmas	Andrew
Lori Jones	Atchison
Marsha Peery	Audrain
June Smith	Barry
Ivan Frieden	Barton
Roger Pruden	Bates
Rodger Reedy	Benton
James Bollinger	Bollinger
Tom Schwauwecker	Boone
Scot Van Meter	Buchanan
Marion Tibbs	Butler
Beverly Alden	Caldwell
Ron Craighead	Callaway
Eddie Whitworth	Camden
Jerry Reynolds	Cape Girardeau
Devin Ford	Carroll
George Meyers	Carter
Curtis Koons	Cass
Paul E. Johnson	Cedar
Darrin Gladbach	Chariton
Sandra Bryant	Christian
Donna Oilar	Clark
Cathy Rinehart	Clay
Jerry Howard	Clinton
Shawn Ordway	Cole
James Lachner	Cooper
Kerry Summers	Crawford
Patty Maxwell	Dade
Sue Doty	Dallas
Betty Harmison	Daviess
Ruth Ross	DeKalb
Brenda Bell	Dent
Danny Gray	Douglas
Brenda Dicus	Dunklin
Bill Overschmidt	Franklin
Joe Mundwiller	Gasconade
Sheryl Coburn	Gentry
Richard Kessinger	Greene
Don Stotts	Grundy
Lila Craig	Harrison
James Keck	Henry
Kay Chilton	Hickory

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ASSESSORS ATTENDING ANNUAL GROUP MEETING AT  
LODGE OF FOUR SEASONS  
LAKE OZARK, MISSOURI  
OCTOBER 2 THROUGH OCTOBER 5, 2005

<b>Name</b>	<b>County</b>
Carla Markt	Holt
George Frink	Howard
Daniel Franks	Howell
David Huff	Iron
Michael O'Flaherty	Jackson
Don Davis	Jasper
Randy Holman	Jefferson
Mark Reynolds	Johnson
Vance Parrish	Knox
Johnny North	Laclede
William Dobson	Lafayette
Doug Bowerman	Lawrence
Craig Myers	Lewis
Harold Creech	Lincoln
Marlene Graves	Linn
Steven Ripley	Livingston
Laura Pope	McDonald
James Palmer	Macon
Grace Thomas	Madison
Judy Logan	Maries
Carl Zupan	Marion
Norberta DeMoss	Mercer
Donald Steen	Miller
Bill Thompson	Mississippi
Darrel King	Moniteau
Paul Quinn	Monroe
Jerry Overkamp	Montgomery
Robert Raines	Morgan
Ronnie Simmons	New Madrid
Gloria Gourley	Newton
Rex Wallace	Nodaway
Charles Alford	Oregon
Ross Seals	Osage
Katherine Loftis	Ozark
Donna Snider	Pemiscot
Larry White	Perry
Dean Dohrman	Pettis
Kevin Rasmussen	Phelps
Donna Prior	Pike
Lisa Pope	Platte
Carolyn Page	Polk
Roger Harrison	Pulaski
Paul Rouse	Putnam
Thomas Ruhl	Ralls
Richard Tregnago	Randolph
Kent Wollard	Ray
Rick Parker	Reynolds
Scott Shipman	St. Charles

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ASSESSORS ATTENDING ANNUAL GROUP MEETING AT  
LODGE OF FOUR SEASONS  
LAKE OZARK, MISSOURI  
OCTOBER 2 THROUGH OCTOBER 5, 2005

<b>Name</b>	<b>County</b>
Gladys Smith	St. Clair
Curtis Boyer	St. Francois
Clem Donze	Ste. Genevieve
Phillip Muehlheausler	St. Louis
Margaret Pond	Saline
Teresa Houchin	Scott
Summer Crider	Shannon
Billy Gibson	Shelby
Jody Lemmon	Stoddard
Allen Berkstresser	Stone
Karen LaFaver	Sullivan
James Strahan	Taney
Debbie James	Texas
Cherie Roberts	Vernon
Wendy Nordwald	Warren
Charlotte Boyer	Washington
Francis Hueitt	Wayne
Jim Jones	Webster
Carolyn Hardy	Worth
Brenda Day	Wright
Ed Bushmeyer	St. Louis City

**MEETINGS WITH COUNTY OFFICIALS**

Throughout the year, agents or members of the State Tax Commission conducted and attended meetings with county officials instructing and advising county officials of their duties and the laws governing the same; and generally aided them with various problems occurring during the year. Agents or members of the State Tax Commission conducted over 2,500 meetings with county officials during the 2005 calendar year. These meetings have assisted assessors and other county officials in making more uniform and equitable assessments of the various classes of property and caused to be placed on the rolls some property heretofore omitted.

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**CHAPTER IV**

**PROPERTY VALUATIONS**

The following table shows total property valuations for taxes for the years 2004 and 2005.

Item	For Taxes of 2004			For Taxes of 2005		
	Real	Personal	Total	Real	Personal	Total
Real Estate	54,781,401,832	0	54,781,401,832	61,625,414,212	0	61,625,414,212
Tangible Personal Property	0	16,554,581,972	16,554,581,972	0	17,223,443,036	17,223,443,036
Distributable Property of Public Utility Companies	2,483,916,436	1,037,034,114	3,520,950,550	2,531,330,405	1,018,390,377	3,549,720,782
Grand Total Valuations in Missouri	57,265,318,268	17,591,616,086	74,856,934,354	64,156,744,617	18,241,833,413	82,398,578,030



VALUATIONS FOR TAXES OF 1996 TO 2005 INCLUSIVE

YEAR	LOCALLY ASSESSED PROPERTY			DISTRIBUTABLE PROPERTY OF PUBLIC UTILITY COMPANIES			TOTAL TAXABLE PROPERTY
	Real	Personal	Total Locally Assessed Property	Real	Personal	Total Distributable Property	
1996	34,138,324,716	12,458,792,104	46,597,116,820	2,207,668,666	945,358,099	3,153,026,765	\$49,750,143,585
1997	37,902,281,689	13,236,610,915	51,138,892,604	2,271,771,280	978,091,917	3,249,863,197	\$54,388,755,801
1998	39,066,561,998	13,961,314,193	53,027,876,191	2,289,118,760	989,897,449	3,279,016,209	\$56,306,892,400
1999	42,064,374,390	14,797,778,491	56,862,152,881	2,397,712,544	1,064,022,623	3,461,735,167	\$60,323,888,048
2000	43,450,655,722	15,893,447,299	59,344,103,021	2,409,149,712	1,122,070,580	3,531,220,292	\$62,875,323,313
2001	48,091,934,132	16,630,804,836	64,722,738,968	2,461,475,440	1,186,674,659	3,648,150,099	\$68,370,889,067
2002	48,990,936,333	16,827,556,265	65,818,492,598	2,413,799,495	1,109,443,361	3,523,242,856	\$69,341,735,454
2003	53,329,893,622	16,758,008,935	70,087,902,557	2,379,147,297	1,000,557,232	3,379,704,529	\$73,467,607,086
2004	54,781,401,832	16,554,581,972	71,335,983,804	2,483,916,436	1,037,034,114	3,520,950,550	\$74,856,934,354
2005	61,625,414,212	17,223,443,036	78,848,857,248	2,531,330,405	1,018,390,377	3,549,720,782	\$82,398,578,030

## **CHAPTER V**

### Statistical Tables of Valuation

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**TABLE I**

Valuations of Public Utility Property as assessed by the State Tax Commission of Missouri as of January 1, 2004 and January 1, 2005.

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Company Name	TY 2004	Tax Year 2005		
	Total	Real	Personal	Total
<b>Bridge Companies</b>				
McKinley Bridge	803,893	0	0	0
<b>Bridge Companies*</b>	803,893	0	0	0
<b>Electric Power Companies</b>				
Ameren-Electric Company	1,016,430,137	974,409,174	105,772,972	1,080,182,146
Aquila, Inc.	160,002,000	107,061,482	12,943,124	120,004,606
Empire District Electric Company	143,706,341	128,732,923	15,663,891	144,396,814
Entergy Arkansas Inc.	9,917,871	9,943,113	0	9,943,113
Interstate Power & Light Company	0	923,505	0	923,505
Kansas City Power & Light Company	256,975,628	236,558,813	28,914,100	265,472,913
Mid American Energy Company	26,963	24,587	1,801	26,388
<b>Electric Power Companies*</b>	1,587,058,941	1,457,653,597	163,295,888	1,620,949,485
<b>Product Pipeline Companies</b>				
BP Pipelines North America Inc	11,273,434	8,118,836	465,936	8,584,772
BP Products North America Inc	964,924	1,192,584	174,392	1,366,976
CCPS Transportation, LLC	1,283,091	1,152,835	74,074	1,226,910
ConocoPhillips Pipe Line Company	3,309,142	4,404,257	5,653	4,409,909
Enbridge Pipeline (Ozark) LLC	0	7,301,902	316,122	7,618,024
Explorer Pipeline Company	33,365,140	37,636,300	31,149	37,667,449
Kaneb Pipe Line Operating Partnership,	5,440,716	3,850,378	143,140	3,993,518
Kinder Morgan Operating L.P."A"	1,032,727	1,095,385	117,742	1,213,127
Magellan Pipe Line Company	7,630,901	3,662,265	1,953,786	5,616,050
Mid-America Pipeline Company, LLC	4,692,671	4,436,075	319,183	4,755,258
Mobil Pipe Line Company	947,440	971,791	14,665	986,456
Phillips Pipeline Company	603,227	1,489,865	41,367	1,531,232
Platte Pipe Line Company	5,274,898	4,969,669	123,549	5,093,218
Shell Pipeline Company	5,906,483	157,086	184,409	341,495
Sinclair Pipeline Company	160,000	160,000	0	160,000
TE Products Pipeline Company L.P.	5,157,810	3,159,443	121,750	3,281,193
TransMontaigne Product Services Inc	204,844	1,321,601	354	1,321,954
Wood River Pipeline	3,027,596	3,613,289	34,456	3,647,745
<b>Product Pipeline Companies*</b>	90,275,041	88,693,560	4,121,726	92,815,286
<b>Natural Gas Pipeline Companies</b>				
ANR Pipeline Company	5,736,769	5,298,344	134,315	5,432,659
Centerpoint Energy - Mississippi River Tr	11,081,462	10,671,048	175,967	10,847,015
Centerpoint Energy Gas Transmission C	106,392	110,211	0	110,211
Enbridge Pipelines (KPC)	97,279	61,501	0	61,501
Kinder Morgan Interstate Gas Transmissi	2,993,968	3,055,005	46,436	3,101,441
Missouri Gas Company, LLC	3,200,000	4,640,000	0	4,640,000
Missouri Interstate Gas, LLC	1,108,689	985,502	0	985,502
Missouri Pipeline Company	5,593,222	4,799,538	482	4,800,019
Natural Gas Pipeline Company of Americ	10,764,125	11,702,825	985,076	12,687,901
Ozark Gas Transmission, LLC	257,794	204,726	20,245	224,970

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2005*

Company Name	TY 2004	Tax Year 2005		
	Total	Real	Personal	Total
Panhandle Eastern Pipe Line Company	23,117,691	25,094,671	146,100	25,240,771
Southern Star Central Gas Pipeline, Inc.	12,308,906	12,311,419	40,144	12,351,563
Texas Eastern Transmission, LP	2,858,763	2,995,880	51,349	3,047,229
<b>Natural Gas Pipeline Companies*</b>	<b>79,225,061</b>	<b>81,930,670</b>	<b>1,600,112</b>	<b>83,530,782</b>

**Railroad Companies**

Arkansas and Missouri Railroad Compan	881,842	582,271	284,379	866,649
BNSF Railway Company	179,495,245	125,561,504	63,892,919	189,454,423
Central Midland Railway Company	0	288,735	4,301	293,036
Iowa, Chicago & Eastern Railroad Corpor	3,555,908	3,670,497	234,863	3,905,360
Jackson, Gordonville & Delta Railroad	26,054	14,329	11,074	25,403
Kansas City Terminal Railway Company	6,639,811	12,558,676	92,321	12,650,997
Manufacturers Railway Company, Inc.	2,034,316	529,442	1,758,241	2,287,682
Missouri & Northern Arkansas Railroad	5,048,324	4,631,574	89,699	4,721,274
Missouri Central Railroad Company	2,159,543	2,156,192	0	2,156,192
Norfolk Southern Corporation	44,199,443	34,968,614	12,849,681	47,818,295
Railroad Switching Service of Missouri	5,133	0	4,367	4,367
Terminal Railroad Association of St. Loui	2,282,099	2,186,626	289,374	2,476,000
The Kansas City Southern Railway Com	22,544,692	16,396,541	8,704,595	25,101,136
Union Pacific Railroad Company	158,865,319	102,634,302	46,737,063	149,371,365
<b>Railroad Companies*</b>	<b>427,737,730</b>	<b>306,179,302</b>	<b>134,952,876</b>	<b>441,132,178</b>

**Telecommunication Companies**

360Networks (USA 2) LP	92,616	0	5,015	5,015
Alltel Missouri Inc.	33,827,444	19,241,410	13,124,389	32,365,799
American Fiber Systems, Inc.	333,393	274,132	3,293	277,425
AT&T Communications	47,592,687	21,861,019	26,157,832	48,018,851
Broadwing Communications (CIII Comm	1,019,711	304,574	792,828	1,097,401
Calpoint Missouri, Inc.	137,527	0	137,527	137,527
Century Tel of Missouri, LLC	145,880,196	80,554,232	56,997,248	137,551,480
CenturyTel Fiber Company II, LLC	4,848,288	4,626,532	1,919,097	6,545,629
CenturyTel of Northwest Arkansas, LLC	446,873	204,402	105,488	309,891
Chariton Valley Long Distance	0	117,196	157,788	274,984
Chariton Valley Telecom	0	1,649,177	425,722	2,074,899
Chartion Valley Communication Corporat	246,272	246,272	0	246,272
Empire District Industries, Inc.	1,892,762	1,569,914	478,318	2,048,232
Fiber Four	145,246	105,492	15,113	120,605
France Telecom Long Distance USA, LL	464,087	0	0	0
Global Crossing Telephone Inc.	2,670,271	507,779	2,222,229	2,730,008
Iowa Telecommunication Services Inc.	17,855	219,076	0	219,076
Level 3 Communications LLC	10,275,333	5,402,953	2,831,380	8,234,333
Mark Twain Long Distance Inc.	38,400	38,400	0	38,400
MCI Metro Access Transmission	12,180,835	3,653,529	2,590,475	6,244,004
MCI Worldcom Network Services, Inc.	21,530,817	8,168,651	5,791,848	13,960,500
McLeod Usa Network Services, Inc.	5,962,701	777,296	4,145,539	4,922,835
Missouri Network Alliance, LLC	1,038,919	516,265	514,829	1,031,095
OnFiber Communications, Inc.	11,862	5,913	4,165	10,077

*\*Industry Totals may not sum due to rounding*

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Company Name	TY 2004	Tax Year 2005		
	Total	Real	Personal	Total
Osage Valley Technologies, LLC	40,771	47,688	325	48,013
Qwest Communications Corporation	4,461,515	3,403,850	3,780,102	7,183,952
Savvis, Inc.--#760 (formerly Cable & Wir	172,855	283,319	177,983	461,302
Southwestern Bell Telephone Co.	610,678,271	306,021,479	287,373,992	593,395,471
Spectra Communications Group LLC	46,608,712	31,112,721	16,673,279	47,786,000
Sprint Communication Company	31,909,589	3,692,290	16,743,456	20,435,746
Sprint Missouri Inc.	89,952,327	45,976,883	46,719,398	92,696,281
Touch America, Inc.	71,207	0	0	0
Wiltel Communications, LLC	8,442,154	3,201,490	3,151,957	6,353,447
<b>Telecommunication Companies*</b>	<b>1,082,991,495</b>	<b>543,783,934</b>	<b>493,040,615</b>	<b>1,036,824,549</b>
<b>Telephone Companies</b>				
Alma Communications Company	216,891	99,338	101,469	200,807
BPS Telephone Company	2,524,963	1,442,594	1,102,537	2,545,132
Cass County Telephone Company	8,753,288	6,101,689	3,575,208	9,676,897
Chariton Valley Telephone Corp.	7,954,558	6,461,978	2,107,044	8,569,022
Choctaw Telephone Company	158,623	110,228	51,346	161,574
Citizens Telephone Company	2,937,220	1,749,278	1,324,925	3,074,203
Craw Kan Telephone Coop. Inc.	1,989,958	1,420,426	544,481	1,964,907
Ellington Telephone Company	1,091,036	538,612	540,564	1,079,176
Farber Telephone Company	63,048	15,992	47,611	63,604
Fidelity Telephone Company	3,933,805	2,106,492	1,943,513	4,050,005
First Fiber Corporation	163,848	128,920	33,447	162,367
Goodman Telephone Company	1,139,705	939,684	223,813	1,163,498
Granby Telephone Company	1,018,665	430,072	572,258	1,002,331
Grand River Mutual Telephone Corp.	8,252,526	4,308,265	2,631,158	6,939,423
Green Hills Telecommunication Services	323,221	242,848	80,367	323,215
Green Hills Telephone Corporation	2,415,450	1,365,013	979,139	2,344,153
Holway Telephone Company	152,411	88,344	55,215	143,559
Iamo Telephone Company	534,965	260,394	210,968	471,362
Kingdom Telephone Company	3,288,694	1,986,917	1,488,323	3,475,240
KLM Telephone Company	471,651	244,003	282,167	526,170
Lathrop Telephone Company	694,054	468,620	263,658	732,278
Le Ru Telephone Company	1,291,694	825,004	513,431	1,338,435
Mark Twain Communications Co.	645,221	486,272	160,133	646,405
Mark Twain Rural Telephone Company	3,332,598	2,144,507	1,219,852	3,364,359
McDonald County Telephone Company	2,119,795	1,248,901	876,729	2,125,630
Mid Missouri Telephone Company	4,814,607	3,072,564	1,890,215	4,962,779
Miller Telephone Company	705,296	407,173	237,441	644,614
Mo-Kan Dial Company Inc.	470,297	335,661	129,650	465,311
New Florence Telephone Company	204,722	123,678	62,229	185,907
New London Telephone Company	550,201	275,066	203,179	478,245
Northeast Missouri Rural Telephone	6,314,709	4,288,625	2,731,067	7,019,692
Orchard Farm Telephone Company	289,883	154,088	116,040	270,128
Oregon Farmer Mutual Telephone	280,847	153,206	158,762	311,968
Ozark Telephone Company	2,808,009	1,982,019	856,867	2,838,887
Peace Valley Telephone Company	170,455	52,448	120,980	173,428

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2005*

Company Name	TY 2004	Tax Year 2005		
	Total	Real	Personal	Total
Rock Port Telephone Company	696,399	393,087	275,832	668,919
Seneca Telephone Company	2,482,135	1,611,644	754,242	2,365,886
Steelville Telephone Company	4,789,391	3,662,852	1,983,998	5,646,850
Stoutland Telephone Company	1,909,474	1,362,837	714,827	2,077,664
<b>Telephone Companies*</b>	<b>81,954,313</b>	<b>53,089,342</b>	<b>31,164,684</b>	<b>84,254,026</b>
<b>Commercial Aircraft</b>				
Aero Charter Inc.	23,581	0	35,043	35,043
Air Clayco	95,179	0	99,132	99,132
Aircraft Management Inc.	21,640	0	229,000	229,000
American Capital Corporation	23,338	0	23,338	23,338
Anheuser-Busch Companies Inc.	4,743,747	0	4,194,688	4,194,688
Applebee's International Co.	336,065	0	345,831	345,831
ASCO Inc.	216,388	0	235,504	235,504
AV Corp. Inc.	0	0	41,182	41,182
AVN Air, LLC	0	0	1,048,792	1,048,792
B 4 A LLC	169,607	0	171,216	171,216
Baird Air, LLC	258,717	0	288,685	288,685
Barry-Wehmiller Companies, Inc.	9,187	0	5,778	5,778
Bass Pro, Inc.	0	0	427,860	427,860
Big Sky Aviation, LLC	48,854	0	56,304	56,304
Brown Shoe Co. Inc.	146,758	0	148,592	148,592
C&K Leasing Inc.	53,598	0	61,349	61,349
CA Leasing Corporation	465,217	0	368,525	368,525
CDP Aviation LP	174,999	0	140,342	140,342
Central Services, LLC	341,968	0	298,129	298,129
Cequel III Aviation, LLC	260,493	0	346,871	346,871
CIT Group/Equipment Financing, Inc.	202,500	0	214,669	214,669
CIT Leasing Corporation	328,767	0	241,409	241,409
Conway Air Corporation	114,852	0	97,652	97,652
Corporate Aircraft Trust 2001B	339,204	0	455,303	455,303
D & K Health Care Resource, Inc.	94,582	0	71,819	71,819
D. L. Peterson Trust	243,765	0	0	0
Dairy Farmers of America, Inc.	590,041	0	479,538	479,538
Data Research Associates	5,352	0	3,257	3,257
DeBruce Grain, Inc.	0	0	122,310	122,310
Dillard Department Stores Inc.	87,824	0	0	0
Distribution Air & Transportation Services	93,048	0	71,713	71,713
DREI-T's L.L.C.	203,705	0	164,315	164,315
Drury Development Corporation	0	0	206,667	206,667
DSW Development Corporation	93,601	0	59,594	59,594
E. M. Stivers, Inc.	41,977	0	37,608	37,608
Emerson Electric Company	1,282,165	0	1,003,834	1,003,834
Enterprise Rent-A-Car	916,819	0	773,022	773,022
Executive Beechcraft Inc.	58,295	0	41,465	41,465
Federated Retail Holdings, Inc.	312,862	0	257,197	257,197
Fielding Aviation LLC	194,412	0	257,554	257,554

*\*Industry Totals may not sum due to rounding*

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Company Name	TY 2004	Tax Year 2005		
	Total	Real	Personal	Total
Fisher Controls International, LLC	176,276	0	162,658	162,658
Frederick Marine Corporation	101,298	0	103,863	103,863
Frontenac Properties Inc.	0	0	180,447	180,447
G.W. VanKeppel Company	92,353	0	68,172	68,172
Ginnaire Rental Inc.	711,735	0	843,973	843,973
H & H Color Lab. Inc.	94,315	0	82,207	82,207
Hallmark Cards Inc.	624,292	0	522,491	522,491
Harbour Group Industries	181,639	0	187,181	187,181
HBE Corporation	11,403	0	11,405	11,405
Hermann Aviation Inc.	73,327	0	74,912	74,912
Jack Henry & Associates Inc.	1,974,265	0	1,475,814	1,475,814
JNM Air-Delaware, LLC	30,980	0	32,079	32,079
John Fabick Tractor Company	14,914	0	34,501	34,501
Joyce Meyer Ministries, Inc.	198,250	0	198,250	198,250
Kaleidoscope Aviation Corporation	148,176	0	125,100	125,100
Kansas City Life Insurance Company	1,162,006	0	800,769	800,769
Leggett & Platt Inc.	59,606	0	65,403	65,403
Loren Cook Company	304,956	0	262,454	262,454
Love Leasing Co., LLC	149,371	0	0	0
Massman Construction Co.	564,672	0	548,434	548,434
Maverick Tube Corporation	73,137	0	244,642	244,642
McDonnell Douglas Corporation	208,053	0	193,182	193,182
Merlin Aviation, LLC	2,784	0	4,477	4,477
Metal Exchange Corporation	15,173	0	20,519	20,519
MHS Consulting Corp	0	0	542,709	542,709
Midwest Flight I, LLC	253,207	0	262,416	262,416
Monsanto Company	1,054,648	0	1,179,421	1,179,421
Moran Foods Inc.	105,305	0	332,402	332,402
Mueller Transportation Inc.	149,919	0	149,933	149,933
Murphy Hoffman Company	194,709	0	252,773	252,773
N.B. Harty General Contractors Inc.	36,676	0	0	0
N265 LLC	24,516	0	17,109	17,109
Natoli Engineering Co. Inc.	13,274	0	12,139	12,139
Nestle Purina PetCare Company	853,114	0	1,344,734	1,344,734
NSI Leasing, LLC	212,572	0	117,547	117,547
NWW Excel, Inc.	120,915	0	110,823	110,823
Oasis Sales Corporation	144,884	0	141,965	141,965
O'Reilly Aviation	84,432	0	221,636	221,636
Paul G. Ruff	59,921	0	56,000	56,000
Prime Aire, Inc	0	0	624,047	624,047
Quick Air Freight, Inc.	754	0	119	119
Rex Industrial Corporation	0	0	149,459	149,459
Russell Stover Candies Inc.	357,669	0	416,137	416,137
Sabreliner Corporation	3,973	0	1,391	1,391
Saturn of Kansas City, Inc.	474,211	0	515,446	515,446
ShannAir Inc.	119,339	0	90,197	90,197
Siegel-Robert Inc.	934,960	0	863,353	863,353

*\*Industry Totals may not sum due to rounding*



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Company Name	TY 2004	Tax Year 2005		
	Total	Real	Personal	Total
Sierra Aviation Inc.	860,995	0	932,963	932,963
Spartech Corporation	157,012	0	117,848	117,848
Springfield Flying Service, Inc.	71,440	0	183,313	183,313
Sprint United Mgmt. Company	2,320,589	0	2,602,797	2,602,797
St. Louis Helicopter, LLC	36,035	0	31,601	31,601
STL Executive Beechcraft, Inc.	82,168	0	18,934	18,934
Summit Jets	407,512	0	0	0
Surdex Corporation	33,599	0	83,815	83,815
T 6 LLC	78,655	0	100,235	100,235
TADIC Inc.	615,378	0	825,776	825,776
Thunder Aviation Acquisition Inc.	724,303	0	0	0
Twentieth Investors Inc.	172,512	0	72,567	72,567
Twin Springs Aviation	72,314	0	15,717	15,717
United Industries Corporation	3,538	0	1,288	1,288
Voltron Air L.L.C.	230,910	0	205,615	205,615
Wholesale Lumber & Materials Company	86,223	0	130,512	130,512
WKC Corporation	36,849	0	30,565	30,565
Zurich Holding Company of America	566,563	0	592,899	592,899
<b>Commercial Aircraft*</b>	<b>31,321,689</b>	<b>0</b>	<b>32,716,226</b>	<b>32,716,226</b>

**Airline Companies**

ABX Air, Inc.	284,716	0	256,082	256,082
Air Midwest, Inc. (dba) US Airways Expre	176,617	0	261,773	261,773
Air One Express, Inc.	110,992	0	54,539	54,539
Air Transport International, LLC	22,681	0	18,042	18,042
Air Wisconsin Airline Corporation	190,048	0	3,559,696	3,559,696
AirNet Systems Inc.	471,107	0	382,639	382,639
AirTran Airways Inc.	1,872,246	0	2,215,781	2,215,781
Allegiant Air LLC	21,711	0	161,292	161,292
America West Airlines	908,763	0	839,416	839,416
American Airlines Inc & TWA LLC	4,351,006	0	2,958,154	2,958,154
American Check Transport Inc.	248,441	0	31,842	31,842
American Eagle Airlines Inc.	707,215	0	1,747,989	1,747,989
Ameriflight Inc.	1,851	0	81	81
ASTAR Air Cargo, Inc.	192,052	0	174,928	174,928
ATA Airlines, Inc.	14,875	0	9,102	9,102
Atlantic Coast Airlines	1,120,892	0	0	0
Atlantic Southeast Airlines, Inc.	50,295	0	108,097	108,097
Berry Aviation, Inc.	7,444	0	4,802	4,802
Capital Cargo International Airlines	16,291	0	13,282	13,282
Casino Express Airlines, Inc.	4,048	0	2,396	2,396
Chautauqua Airlines Inc.	12,148,524	0	4,319,547	4,319,547
Comair Inc.	1,471,677	0	2,838,562	2,838,562
Continental Air Lines Inc.	71,456	0	9,876	9,876
Contract Air Cargo, Inc.	0	0	17,842	17,842
CST-ROM Holdings, LLC	53,555	0	64,936	64,936
Custom Air Transport Inc.	0	0	29,322	29,322

*\*Industry Totals may not sum due to rounding*

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Company Name	TY 2004	Tax Year 2005		
	Total	Real	Personal	Total
Delta Air Lines Inc.	2,939,207	0	12,924,567	12,924,567
Edgar Aviation LLC	0	0	69,088	69,088
ExpressJet Airlines, Inc.	5,927,100	0	4,864,486	4,864,486
Federal Express Corporation	3,307,966	0	3,108,375	3,108,375
Freedom Airlines, Inc.	5,148	0	0	0
Frontier Airlines Inc.	2,987,290	0	2,660,565	2,660,565
Grand Holdings Inc. D/B/A Champion Air	28,696	0	35,471	35,471
Gulf & Caribbean Cargo, Inc.	0	0	5,657	5,657
IFL Group, Inc.	0	0	10,968	10,968
Kalitta Charters, LLC	8,277	0	6,537	6,537
Kitty Hawk Inc.	59,364	0	46,808	46,808
Mesa Airlines, Inc.	642,143	0	2,641,227	2,641,227
Mesaba Aviation Inc.	1,828,353	0	533,767	533,767
Miami Air International Inc.	27,173	0	30,481	30,481
Midwest Airlines, Inc.	2,955,680	0	5,427,047	5,427,047
Midwest Corporate Aviation, Inc.	4,355	0	4,037	4,037
Multi-Aero Inc.	306,667	0	227,105	227,105
Northwest Airlines Inc.	1,856,149	0	1,431,981	1,431,981
Omni Air International Inc.	694	0	0	0
Pace Airlines, Inc.	29,181	0	13,082	13,082
Pak West Airlines	1,057	0	28,450	28,450
Pinnacle Airlines, Inc.	978,574	0	2,529,962	2,529,962
Planet Airways Inc.	4,223	0	3,111	3,111
Primaris Airlines, Inc.	0	0	11,972	11,972
PSA Airlines, Inc.	0	0	221,419	221,419
RegionsAir	404,423	0	252,115	252,115
Rhoades Aviation Inc.	98	0	201	201
Ryan International Airlines, Inc.	735,307	0	201,177	201,177
Scenic Airlines	4,261	0	0	0
Sierra Pacific Airlines, Inc.	2,662	0	0	0
Skyway Airlines, Inc.	9,816	0	14,459	14,459
Skywest Airlines, Inc.	825,413	0	1,560,788	1,560,788
Southwest Airlines Company	24,971,078	0	24,681,265	24,681,265
Springfield Aircraft Charter & Sales, Inc.	87,477	0	88,413	88,413
Traffic Management Corporation	118,027	0	105,894	105,894
Trans State Airlines Inc.	3,531,215	0	2,324,285	2,324,285
United Airlines Inc.	4,010,997	0	4,552,305	4,552,305
United Parcel Service Company	4,029,782	0	4,921,837	4,921,837
US Airways Inc.	3,606,816	0	6,794,223	6,794,223
USA Jet Airlines, Inc.	0	0	153,359	153,359
Zantop Intl. Airlines Inc.	25,586	0	38,075	38,075
<b>Airline Companies*</b>	<b>90,778,759</b>	<b>0</b>	<b>102,604,575</b>	<b>102,604,575</b>

*\*Industry Totals may not sum due to rounding*

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Company Name	TY 2004	Tax Year 2005			
	Total	Real	Personal	Total	
Private Car Companies					
ADM Transportation Company	453,453	0	476,793	476,793	
AEP Texas Central Company	123,807	0	0	0	
Alabama Power Company	3,818,683	0	3,310,966	3,310,966	
Alliant Energy	134,864	0	56,140	56,140	
American Electric Power Service Corpo	420,988	0	1,124,710	1,124,710	
American Railcar Leasing LLC	729,547	0	737,767	737,767	
Aquila Inc.	201,856	0	171,084	171,084	
Associated Electric Cooperative Inc.	744,656	0	521,332	521,332	
Bombardier Capital Rail Inc.	178,968	0	262,213	262,213	
BP Corporation North America Inc.	100,477	0	93,487	93,487	
Cargill Inc	254,261	0	217,915	217,915	
Cargill Inc - CGD Division	141,885	0	111,551	111,551	
Chevron Phillips Chemical Company, L	214,037	0	199,308	199,308	
Chicago Freight Car Leasing Company	168,509	0	134,136	134,136	
CIT Group/Capital Finance Inc.	2,630,856	0	2,867,699	2,867,699	
Coleto Creek Power LP	0	0	198,760	198,760	
Conagra Foods (MHC Inc)	0	0	113,328	113,328	
CONSOL Energy Inc	115,968	0	0	0	
Coors Brewing Company	666,079	0	556,549	556,549	
CPS Energy	114,526	0	110,180	110,180	
Cryo-Trans Inc.	176,880	0	89,952	89,952	
Detroit Edison Company	63,459	0	111,186	111,186	
Domino Sugar Corporation	106,661	0	0	0	
Dow Chemical Company	377,258	0	347,715	347,715	
Empire District Electric Company	176,635	0	66,524	66,524	
Entergy Arkansas Inc.	1,011,714	0	1,259,292	1,259,292	
Entergy Gulf States Inc.	305,914	0	274,871	274,871	
Equistar Chemicals LP	161,301	0	161,122	161,122	
Exelon Generation Company, LLC	40,190	0	318,970	318,970	
Exxon Mobil Corporation	395,008	0	344,637	344,637	
First Union Rail Corporation	687,550	0	689,638	689,638	
Flex Leasing Corporation	101,089	0	44,093	44,093	
FMC Corporation	92,446	0	106,015	106,015	
GATX Financial Corporation	1,534,736	0	1,762,634	1,762,634	
General Electric Railcar Services Corpo	857,053	0	804,042	804,042	
Georgia Power Company/Scherer Elect	1,202,277	0	4,696,936	4,696,936	
Grand River Dam Authority	195,112	0	193,111	193,111	
Helm Financial Corporation	157,361	0	144,611	144,611	
Helm Pacific Leasing	23,898	0	187,679	187,679	
Innovene	116,600	0	105,303	105,303	
Kansas City Power & Light Company	508,818	0	457,185	457,185	
KGE-Westar Energy, Inc	578,151	0	565,078	565,078	
MHC Inc.	140,607	0	0	0	
Midwest Generation, LLC	218,910	0	255,707	255,707	
Mississippi Power Company	198,976	0	239,791	239,791	
Mitsui Rail Capital LLC	113,860	0	224,630	224,630	

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2005*

Company Name	TY 2004	Tax Year 2005			
	Total	Real		Personal	Total
Ohio Valley Electric Corporation	569,357	0		303,011	303,011
Procor Limited	139,254	0		149,094	149,094
Proctor & Gamble Company	102,300	0		95,319	95,319
Public Service Company of Oklahoma	240,110	0		276,740	276,740
Railcar Associates LP	256,846	0		278,463	278,463
Railcar Leasing LLC	322,543	0		341,624	341,624
Southwestern Electric Power Company	352,646	0		196,469	196,469
Tate & Lyle Ingredients Americas, Inc	167,056	0		199,848	199,848
Transport Capital Rail Partners	713,395	0		733,983	733,983
Trinity Industries Leasing Company	521,156	0		711,285	711,285
Trinity Rail Management Inc	1,053,304	0		659,447	659,447
TTX Company	12,656,230	0		15,226,039	15,226,039
TXU Generation Company, LP	631,656	0		562,980	562,980
Union Electric Company	5,930,286	0		6,004,280	6,004,280
Union Tank Car Company	1,002,698	0		1,081,945	1,081,945
Westar Energy, Inc	140,977	0		138,433	138,433
Western Fuels Association Inc.	291,833	0		254,175	254,175
All Other Private Car Companies	2,956,095	0		2,965,901	2,965,901
<b>Private Car Companies*</b>	<b>48,803,628</b>	<b>0</b>		<b>54,893,675</b>	<b>54,893,675</b>

*\*Industry Totals may not sum due to rounding*

*State Tax Commission Annual Report - 2005*

***Recapitulation***

<b>Industry</b>	<b>TY 2004</b>	<b>Tax Year 2005</b>		
	<b>Total</b>	<b>Real</b>	<b>Personal</b>	<b>Total *</b>
Bridge Companies	803,893	0	0	0
Electric Power Companies	1,587,058,941	1,457,653,597	163,295,888	1,620,949,485
Product Pipeline Companies	90,275,041	88,693,560	4,121,726	92,815,286
Natural Gas Pipeline Companies	79,225,061	81,930,670	1,600,112	83,530,782
Railroad Companies	427,737,730	306,179,302	134,952,876	441,132,178
Telecommunication Companies	1,082,991,495	543,783,934	493,040,615	1,036,824,549
Telephone Companies	81,954,313	53,089,342	31,164,684	84,254,026
Commercial Aircraft	31,321,689	0	32,716,226	32,716,226
Airline Companies	90,778,759	0	102,604,575	102,604,575
Private Car Companies	48,803,628	0	54,893,675	54,893,675
<b><i>Grand Totals *</i></b>	3,520,950,550	2,531,330,405	1,018,390,377	3,549,720,782

*\* Totals may not sum due to rounding*

**TABLE II**

Assessment and valuation of the property of Public Utility companies in the State, owned by the following companies on the first day of January, 2005, as assessed by the State Tax Commission of Missouri acting as a Board of Equalization is hereby apportioned to the several counties and to the City of St. Louis in accordance with the following tables of apportionment for taxes of 2005.

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Ameren-Electric Company</b>					
1	Adair	430.84000	12,890,931	1,399,322	14,290,253
2	Audrain	305.97000	9,154,763	993,758	10,148,521
3	Bollinger	42.67000	1,276,706	138,588	1,415,294
4	Boone	245.31000	7,339,788	796,740	8,136,529
5	Butler	14.13000	422,776	45,893	468,669
6	Caldwell	166.37000	4,977,867	540,352	5,518,219
7	Callaway	330.15000	9,878,240	1,072,292	10,950,532
8	Camden	412.63000	12,346,080	1,340,178	13,686,258
9	Cape Girardeau	695.16000	20,799,508	2,257,805	23,057,312
10	Chariton	24.95000	746,515	81,035	827,550
11	Clark	136.64000	4,088,332	443,792	4,532,124
12	Clay	177.76000	5,318,661	577,345	5,896,006
13	Clinton	115.22000	3,447,435	374,222	3,821,658
14	Cole	728.02000	21,782,694	2,364,531	24,147,224
15	Cooper	296.77000	8,879,495	963,877	9,843,372
16	Crawford	23.86000	713,902	77,495	791,397
17	Daviess	17.25000	516,128	56,026	572,154
18	Dekalb	76.24000	2,281,136	247,619	2,528,755
19	Dunklin	196.13000	5,868,300	637,009	6,505,309
20	Franklin	2,266.11000	67,803,055	7,360,081	75,163,137
21	Gasconade	208.28000	6,231,834	676,471	6,908,305
22	Gentry	4.05000	121,178	13,154	134,332
23	Howard	84.44000	2,526,484	274,252	2,800,736
24	Iron	498.10000	14,903,382	1,617,775	16,521,157
25	Jefferson	3,341.62000	99,982,810	10,853,222	110,836,032
26	Knox	100.04000	2,993,243	324,919	3,318,162
27	Lewis	177.15000	5,300,410	575,364	5,875,774
28	Lincoln	794.76000	23,779,585	2,581,295	26,360,880
29	Linn	207.29000	6,202,212	673,256	6,875,468
30	Livingston	40.57000	1,213,873	131,767	1,345,640
31	Macon	70.78000	2,117,770	229,886	2,347,656
32	Madison	35.14000	1,051,405	114,131	1,165,536
33	Maries	95.80000	2,866,380	311,148	3,177,528
34	Marion	47.40000	1,418,230	153,950	1,572,180
35	Miller	610.47000	18,265,544	1,982,741	20,248,285
36	Mississippi	193.37000	5,785,720	628,045	6,413,764
37	Moniteau	144.13000	4,312,436	468,119	4,780,555
38	Monroe	46.45000	1,389,805	150,865	1,540,670
39	Montgomery	442.75000	13,247,284	1,438,004	14,685,288
40	Morgan	322.54000	9,650,545	1,047,575	10,698,121
41	New Madrid	341.38000	10,214,247	1,108,765	11,323,012
42	Osage	279.82000	8,372,343	908,825	9,281,169
43	Pemiscot	368.31000	11,020,005	1,196,231	12,216,236
44	Perry	32.98000	986,777	107,115	1,093,892
45	Pettis	22.72000	679,793	73,792	753,585

\* Total Valuation may not sum due to rounding.

**Electric Power Companies**

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Ameren-Electric Company - - continued</b>					
46	Phelps	52.25000	1,563,344	169,702	1,733,046
47	Pike	748.33000	22,390,378	2,430,495	24,820,874
48	Pulaski	8.79000	263,001	28,549	291,550
49	Ralls	169.84000	5,081,691	551,622	5,633,313
50	Randolph	517.23000	15,475,760	1,679,907	17,155,667
51	Ray	124.14000	3,714,326	403,193	4,117,519
52	Reynolds	99.00000	2,962,126	321,541	3,283,667
53	Ripley	17.76000	531,387	57,683	589,070
54	St. Charles	2,847.21000	85,189,835	9,247,431	94,437,267
55	St. Francois	1,486.77000	44,484,843	4,828,869	49,313,712
56	Ste. Genevieve	89.97000	2,691,944	292,213	2,984,157
57	St. Louis	7,088.36000	212,086,997	23,022,230	235,109,227
58	Saline	6.93000	207,349	22,508	229,857
59	Schuyler	73.45000	2,197,658	238,558	2,436,216
60	Scotland	20.54000	614,566	66,712	681,278
61	Scott	532.33000	15,927,559	1,728,951	17,656,509
62	Stoddard	344.08000	10,295,032	1,117,535	11,412,567
63	Sullivan	30.95000	926,038	100,522	1,026,561
64	Warren	508.02000	15,200,192	1,649,994	16,850,187
65	Washington	1,177.83000	35,241,216	3,825,465	39,066,681
66	Wayne	6.37000	190,593	20,689	211,282
67	City of St. Louis	1,403.98000	42,007,729	4,559,976	46,567,704
<b><i>Company Total:</i></b>		32,566.65000	974,409,174	105,772,972	1,080,182,146

\* Total Valuation may not sum due to rounding.

Electric Power Companies



*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Aquila, Inc.</b>					
1	Andrew	501.79000	4,760,040	575,462	5,335,502
2	Atchison	280.91000	2,664,746	322,153	2,986,898
3	Barton	96.66000	916,928	110,851	1,027,780
4	Bates	208.57000	1,978,520	239,192	2,217,712
5	Benton	193.25000	1,833,193	221,623	2,054,815
6	Buchanan	1,309.98000	12,426,627	1,502,308	13,928,935
7	Carroll	34.32000	325,564	39,359	364,922
8	Cass	1,073.31000	10,181,547	1,230,891	11,412,438
9	Cedar	9.82000	93,154	11,262	104,415
10	Clay	671.46000	6,369,550	770,042	7,139,592
11	Clinton	125.13000	1,186,998	143,501	1,330,499
12	Cooper	17.93000	170,086	20,562	190,649
13	Dade	3.41000	32,348	3,911	36,258
14	Daviess	38.06000	361,042	43,648	404,690
15	Dekalb	65.99000	625,989	75,679	701,668
16	Gentry	32.59000	309,153	37,375	346,527
17	Grundy	196.58000	1,864,781	225,441	2,090,223
18	Harrison	90.83000	861,624	104,165	965,790
19	Henry	570.77000	5,414,392	654,569	6,068,962
20	Holt	336.06000	3,187,905	385,400	3,573,305
21	Jackson	2,120.46000	20,114,937	2,431,781	22,546,718
22	Johnson	548.14000	5,199,722	628,617	5,828,338
23	Lafayette	375.17000	3,558,907	430,252	3,989,159
24	Livingston	36.44000	345,674	41,790	387,464
25	Mercer	22.40000	212,489	25,689	238,178
26	Nodaway	487.81000	4,627,424	559,429	5,186,853
27	Pettis	418.09000	3,966,052	479,473	4,445,525
28	Platte	437.53000	4,150,462	501,767	4,652,229
29	Ray	361.33000	3,427,620	414,380	3,841,999
30	St. Clair	154.56000	1,466,175	177,252	1,643,427
31	Vernon	378.17000	3,587,366	433,692	4,021,058
32	Worth	88.60000	840,470	101,608	942,078
<b>Company Total:</b>		11,286.12000	107,061,482	12,943,124	120,004,606

\* Total Valuation may not sum due to rounding.

Electric Power Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Empire District Electric Company</b>					
1	Barry	118.67000	2,355,333	286,591	2,641,924
2	Barton	67.61000	1,341,907	163,280	1,505,186
3	Cedar	89.47000	1,775,778	216,072	1,991,851
4	Christian	488.38000	9,693,246	1,179,449	10,872,695
5	Dade	155.55000	3,087,318	375,657	3,462,975
6	Dallas	181.04000	3,593,237	437,216	4,030,453
7	Greene	542.94000	10,776,139	1,311,213	12,087,352
8	Hickory	121.34000	2,408,326	293,039	2,701,365
9	Jasper	1,521.59000	30,200,143	3,674,676	33,874,818
10	Lawrence	727.30000	14,435,271	1,756,447	16,191,717
11	McDonald	272.73000	5,413,078	658,649	6,071,727
12	Newton	1,100.78000	21,848,010	2,658,410	24,506,419
13	Polk	381.19000	7,565,765	920,583	8,486,348
14	St. Clair	37.63000	746,871	90,877	837,748
15	Stone	148.75000	2,952,353	359,235	3,311,588
16	Taney	527.74000	10,474,453	1,274,505	11,748,958
17	Webster	3.31000	65,696	7,994	73,690
<b>Company Total:</b>		6,486.02000	128,732,923	15,663,891	144,396,814

**Entergy Arkansas Inc.**

1	Dunklin	14.94000	1,704,534	0	1,704,534
2	New Madrid	11.77000	1,342,862	0	1,342,862
3	Oregon	2.03000	231,607	0	231,607
4	Pemiscot	46.76000	5,334,939	0	5,334,939
5	Taney	11.65000	1,329,171	0	1,329,171
<b>Company Total:</b>		87.15000	9,943,113	0	9,943,113

**Interstate Power & Light Company**

1	Clark County	9.45000	923,505	0	923,505
<b>Company Total:</b>		9.45000	923,505	0	923,505

\* Total Valuation may not sum due to rounding.

Electric Power Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Kansas City Power &amp; Light Company</b>					
1	Bates	29.08000	952,915	116,473	1,069,388
2	Buchanan	15.86000	519,712	63,523	583,235
3	Carroll	552.03000	18,089,325	2,211,021	20,300,346
4	Cass	332.90000	10,908,712	1,333,350	12,242,062
5	Chariton	552.09000	18,091,291	2,211,262	20,302,553
6	Clay	1,090.88000	35,746,758	4,369,253	40,116,011
7	Cooper	24.13000	790,710	96,647	887,356
8	Henry	47.65000	1,561,430	190,850	1,752,281
9	Howard	95.81000	3,139,573	383,744	3,523,316
10	Jackson	3,000.67000	98,328,162	12,018,450	110,346,612
11	Johnson	3.62000	118,623	14,499	133,122
12	Lafayette	234.05000	7,669,523	937,430	8,606,953
13	Livingston	0.16000	5,243	641	5,884
14	Pettis	52.03000	1,704,957	208,393	1,913,351
15	Platte	641.40000	21,017,867	2,568,971	23,586,838
16	Randolph	13.96000	457,452	55,913	513,365
17	Ray	24.96000	817,908	99,971	917,879
18	Saline	507.76000	16,638,653	2,033,709	18,672,362
<b><i>Company Total:</i></b>		7,219.04000	236,558,813	28,914,100	265,472,913
<b>Mid American Energy Company</b>					
1	Atchison	23.18000	24,587	1,801	26,388
<b><i>Company Total:</i></b>		23.18000	24,587	1,801	26,388

\* Total Valuation may not sum due to rounding.

Electric Power Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>BP Pipelines North America Inc</b>					
1	Adair	21.46000	207,771	11,924	219,694
2	Carroll	53.89000	521,750	29,943	551,693
3	Cass	110.85000	1,073,223	61,592	1,134,815
4	Chariton	47.19000	456,882	26,220	483,103
5	Clark	32.49000	314,560	18,052	332,613
6	Jackson	42.35000	410,023	23,531	433,554
7	Johnson	11.89000	115,116	6,606	121,723
8	Knox	35.92000	347,769	19,958	367,727
9	Lafayette	88.77000	859,450	49,323	908,774
10	Lincoln	29.98000	290,259	16,658	306,917
11	Linn	28.05000	271,573	15,585	287,159
12	Macon	99.96000	967,789	55,541	1,023,330
13	Marion	5.80000	56,154	3,223	59,377
14	Monroe	11.76000	113,858	6,534	120,392
15	Pike	21.02000	203,511	11,679	215,190
16	Ralls	32.69000	316,497	18,164	334,660
17	St. Charles	65.70000	636,092	36,505	672,597
18	Scotland	18.31000	177,273	10,174	187,447
19	Shelby	57.03000	552,151	31,688	583,839
20	Sullivan	23.46000	227,134	13,035	240,169
<b>Company Total:</b>		838.57000	8,118,836	465,936	8,584,772

<b>BP Products North America Inc</b>					
1	Andrew	23.70000	108,388	15,850	124,237
2	Atchison	3.67000	16,784	2,454	19,238
3	Buchanan	10.16000	46,465	6,795	53,259
4	Caldwell	22.78000	104,180	15,234	119,414
5	Clay	44.20000	202,141	29,559	231,700
6	Clinton	16.70000	76,374	11,168	87,543
7	Daviess	1.09000	4,985	729	5,714
8	Grundy	19.66000	89,911	13,148	103,059
9	Jackson	6.46000	29,544	4,320	33,864
10	Livingston	14.12000	64,575	9,443	74,018
11	Nodaway	47.01000	214,992	31,438	246,430
12	Putnam	18.56000	84,881	12,412	97,293
13	Ray	13.50000	61,740	9,028	70,768
14	Sullivan	19.16000	87,625	12,813	100,438
<b>Company Total:</b>		260.77000	1,192,584	174,392	1,366,976

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>CCPS Transportation, LLC</b>					
1	Bates	15.02000	82,846	5,323	88,169
2	Cass	20.12000	110,976	7,131	118,106
3	Chariton	24.17000	133,314	8,566	141,880
4	Johnson	30.42000	167,787	10,781	178,568
5	Lafayette	12.79000	70,546	4,533	75,079
6	Lewis	4.24000	23,387	1,503	24,889
7	Macon	2.45000	13,513	868	14,382
8	Marion	18.72000	103,254	6,634	109,888
9	Randolph	21.66000	119,470	7,676	127,146
10	Saline	31.31000	172,696	11,096	183,793
11	Shelby	28.11000	155,046	9,962	165,009
<b><i>Company Total:</i></b>		209.01000	1,152,835	74,074	1,226,910

**ConocoPhillips Pipe Line Company**

1	Camden	21.36000	155,083	199	155,282
2	Dallas	32.24000	234,077	300	234,377
3	Franklin	50.60000	367,378	472	367,850
4	Gasconade	34.54000	250,776	322	251,098
5	Greene	59.02000	428,511	550	429,061
6	Jasper	5.78000	41,965	54	42,019
7	Laclede	42.30000	307,117	394	307,511
8	Lawrence	58.52000	424,881	545	425,426
9	Maries	66.46000	482,529	619	483,148
10	Newton	62.36000	452,761	581	453,342
11	Platte	2.24000	16,263	21	16,284
12	Pulaski	33.36000	242,208	311	242,519
13	St. Charles	121.43000	881,635	1,132	882,767
14	St. Louis	7.58000	55,034	71	55,105
15	Warren	0.96000	6,970	9	6,979
16	Webster	7.86000	57,067	73	57,140
<b><i>Company Total:</i></b>		606.61000	4,404,257	5,653	4,409,909

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Enbridge Pipeline (Ozark) LLC</b>					
1	Camden	10.16000	238,537	10,327	248,864
2	Dade	0.35000	8,217	356	8,573
3	Dallas	21.54000	505,717	21,894	527,611
4	Franklin	38.75000	909,774	39,387	949,161
5	Gasconade	17.33000	406,874	17,615	424,489
6	Greene	18.10000	424,952	18,398	443,350
7	Jasper	4.95000	116,216	5,031	121,248
8	Laclede	18.11000	425,187	18,408	443,595
9	Lawrence	27.49000	645,411	27,942	673,353
10	Maries	32.72000	768,201	33,258	801,459
11	Newton	31.33000	735,567	31,845	767,412
12	Polk	11.92000	279,858	12,116	291,974
13	Pulaski	16.69000	391,848	16,964	408,813
14	St. Charles	37.92000	890,287	38,543	928,830
15	St. Louis	23.65000	555,255	24,039	579,294
<b><i>Company Total:</i></b>		311.01000	7,301,902	316,122	7,618,024

**Explorer Pipeline Company**

1	Camden	9.93000	1,269,760	1,051	1,270,811
2	Dade	10.02000	1,281,268	1,060	1,282,329
3	Dallas	20.98000	2,682,736	2,220	2,684,956
4	Franklin	36.25000	4,635,327	3,836	4,639,164
5	Gasconade	18.22000	2,329,811	1,928	2,331,740
6	Greene	9.54000	1,219,890	1,010	1,220,900
7	Jasper	15.68000	2,005,019	1,659	2,006,678
8	Laclede	17.91000	2,290,171	1,895	2,292,067
9	Lawrence	17.45000	2,231,351	1,847	2,233,197
10	Maries	28.02000	3,582,948	2,965	3,585,914
11	Newton	20.07000	2,566,373	2,124	2,568,497
12	Polk	18.56000	2,373,288	1,964	2,375,252
13	Pulaski	20.15000	2,576,603	2,132	2,578,735
14	St. Charles	50.82000	6,498,409	5,378	6,503,787
15	City of St. Louis	0.73000	93,346	77	93,423
<b><i>Company Total:</i></b>		294.33000	37,636,300	31,149	37,667,449

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2005*

	<b>County Name</b>	<b>Miles or % in the County</b>	<b>Commercial Real Property</b>	<b>Personal Property</b>	<b>Total Valuation*</b>
<b>Kaneb Pipe Line Operating Partnership, LP</b>					
1	Audrain	12.38000	116,019	4,313	120,332
2	Clark	15.01000	140,666	5,229	145,896
3	Crawford	9.90000	92,778	3,449	96,227
4	Dent	28.40000	266,151	9,894	276,045
5	Gasconade	35.57000	333,345	12,392	345,737
6	Howell	39.10000	366,426	13,622	380,048
7	Lewis	21.54000	201,862	7,504	209,367
8	Marion	26.12000	244,784	9,100	253,884
9	Montgomery	37.82000	354,430	13,176	367,607
10	Phelps	20.69000	193,897	7,208	201,105
11	Pike	24.83000	232,695	8,651	241,345
12	Ralls	30.31000	284,050	10,560	294,610
13	St. Charles	54.68000	512,434	19,050	531,484
14	Texas	27.09000	253,874	9,438	263,312
15	Warren	27.42000	256,967	9,553	266,520
<b><i>Company Total:</i></b>		410.86000	3,850,378	143,140	3,993,518

**Kinder Morgan Operating L.P."A"**

1	Buchanan	3.03000	86,186	9,264	95,450
2	Clinton	11.95000	339,908	36,536	376,444
3	Platte	23.53000	669,291	71,941	741,233
<b><i>Company Total:</i></b>		38.51000	1,095,385	117,742	1,213,127

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Magellan Pipe Line Company</b>					
1	Andrew	25.74000	142,128	75,824	217,953
2	Audrain	27.63000	152,564	81,392	233,956
3	Barton	48.01000	265,097	141,427	406,523
4	Benton	26.24000	144,889	77,297	222,186
5	Boone	26.84000	148,202	79,065	227,267
6	Callaway	0.21000	1,160	619	1,778
7	Cedar	3.36000	18,553	9,898	28,451
8	Clay	42.67000	235,611	125,696	361,307
9	Clinton	43.73000	241,464	128,819	370,283
10	Cooper	30.09000	166,148	88,638	254,786
11	Daviess	24.13000	133,239	71,082	204,320
12	Dekalb	35.38000	195,358	104,222	299,579
13	Gentry	16.81000	92,820	49,518	142,338
14	Greene	10.26000	56,653	30,224	86,876
15	Harrison	66.45000	366,917	195,747	562,663
16	Henry	14.05000	77,580	41,388	118,968
17	Jackson	0.90000	4,970	2,651	7,621
18	Jasper	27.80000	153,503	81,893	235,396
19	Lawrence	27.94000	154,276	82,305	236,581
20	Marion	15.20000	83,930	44,776	128,706
21	Moniteau	10.18000	56,211	29,988	86,199
22	Monroe	1.84000	10,160	5,420	15,580
23	Morgan	14.72000	81,279	43,362	124,641
24	Nodaway	4.31000	23,799	12,696	36,495
25	Pettis	2.20000	12,148	6,481	18,628
26	Platte	22.39000	123,631	65,956	189,587
27	Ralls	28.61000	157,976	84,279	242,254
28	St. Charles	1.07000	5,908	3,152	9,060
29	St. Clair	28.66000	158,252	84,426	242,678
30	Vernon	20.79000	114,796	61,243	176,039
31	Worth	15.04000	83,046	44,304	127,351
<b><i>Company Total:</i></b>		663.25000	3,662,265	1,953,786	5,616,050

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies



*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Mid-America Pipeline Company, LLC</b>					
1	Adair	21.08000	233,606	16,808	250,414
2	Caldwell	18.74000	207,674	14,943	222,617
3	Carroll	26.62000	295,000	21,226	316,225
4	Chariton	30.50000	337,997	24,319	362,317
5	Clay	44.80000	496,468	35,722	532,190
6	Clinton	1.18000	13,077	941	14,017
7	Knox	20.29000	224,851	16,178	241,030
8	Linn	19.10000	211,664	15,230	226,893
9	Livingston	26.67000	295,554	21,266	316,819
10	Macon	29.47000	326,583	23,498	350,081
11	Platte	38.46000	426,209	30,666	456,875
12	Randolph	22.30000	247,126	17,781	264,907
13	Ray	34.35000	380,662	27,389	408,052
14	Schuyler	13.75000	152,376	10,964	163,339
15	Scotland	37.43000	414,795	29,845	444,640
16	Sullivan	15.56000	172,434	12,407	184,841
<b>Company Total:</b>		400.30000	4,436,075	319,183	4,755,258

**Mobil Pipe Line Company**

1	Bollinger	6.07000	48,827	737	49,564
2	Carter	8.49000	68,293	1,031	69,324
3	Madison	22.09000	177,691	2,681	180,373
4	Perry	27.94000	224,748	3,392	228,140
5	Ripley	24.43000	196,514	2,966	199,479
6	Wayne	31.79000	255,717	3,859	259,576
<b>Company Total:</b>		120.81000	971,791	14,665	986,456

**Phillips Pipeline Company**

1	Cass	54.90000	168,556	4,680	173,236
2	Cole	47.07000	144,516	4,013	148,529
3	Franklin	71.67000	220,044	6,110	226,154
4	Gasconade	30.22000	92,783	2,576	95,359
5	Jefferson	7.78000	23,886	663	24,550
6	Johnson	67.80000	208,162	5,780	213,942
7	Moniteau	40.07000	123,025	3,416	126,440
8	Morgan	27.38000	84,063	2,334	86,397
9	Osage	41.80000	128,336	3,563	131,899
10	Pettis	48.42000	148,661	4,128	152,789
11	St. Louis	48.15000	147,832	4,105	151,937
<b>Company Total:</b>		485.26000	1,489,865	41,367	1,531,232

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Platte Pipe Line Company</b>					
1	Audrain	38.45000	704,067	17,503	721,571
2	Buchanan	20.12000	368,422	9,159	377,581
3	Caldwell	24.31000	445,146	11,067	456,213
4	Carroll	26.19000	479,571	11,922	491,494
5	Chariton	31.65000	579,551	14,408	593,959
6	Clinton	21.35000	390,945	9,719	400,664
7	Lincoln	27.04000	495,136	12,309	507,445
8	Montgomery	21.01000	384,719	9,564	394,283
9	Randolph	21.85000	400,101	9,947	410,047
10	St. Charles	39.43000	722,012	17,950	739,962
<b>Company Total:</b>		271.40000	4,969,669	123,549	5,093,218
<b>Shell Pipeline Company</b>					
1	Platte	5.22000	157,086	184,409	341,495
<b>Company Total:</b>		5.22000	157,086	184,409	341,495
<b>Sinclair Pipeline Company</b>					
1	Adair	10.31000	5,453	0	5,453
2	Audrain	22.13000	11,705	0	11,705
3	Boone	6.90000	3,650	0	3,650
4	Carroll	54.72000	28,943	0	28,943
5	Chariton	44.63000	23,606	0	23,606
6	Clark	19.84000	10,494	0	10,494
7	Jackson	34.54000	18,269	0	18,269
8	Knox	17.72000	9,373	0	9,373
9	Linn	10.00000	5,289	0	5,289
10	Macon	26.41000	13,969	0	13,969
11	Randolph	21.98000	11,626	0	11,626
12	Ray	23.02000	12,176	0	12,176
13	Scotland	10.30000	5,448	0	5,448
<b>Company Total:</b>		302.50000	160,000	0	160,000
<b>TE Products Pipeline Company L.P.</b>					
1	Butler	15.67000	354,239	13,651	367,890
2	Dunklin	10.60000	239,626	9,234	248,860
3	Scott	46.95000	1,061,361	40,900	1,102,261
4	Stoddard	66.54000	1,504,217	57,965	1,562,182
<b>Company Total:</b>		139.76000	3,159,443	121,750	3,281,193

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>TransMontaigne Product Services Inc</b>					
1	Barry	28.00000	666,753	179	666,932
2	Lawrence	21.50000	511,971	137	512,108
3	McDonald	6.00000	142,876	38	142,914
<b><i>Company Total:</i></b>		55.50000	1,321,601	354	1,321,954

**Wood River Pipeline**

1	Audrain	26.02000	387,942	3,699	391,642
2	Grundy	11.14000	166,091	1,584	167,674
3	Harrison	15.13000	225,579	2,151	227,730
4	Lincoln	27.60000	411,499	3,924	415,423
5	Linn	13.15000	196,058	1,870	197,928
6	Macon	29.68000	442,511	4,220	446,730
7	Mercer	16.18000	241,234	2,300	243,534
8	Monroe	25.96000	387,048	3,691	390,738
9	Montgomery	12.75000	190,095	1,813	191,907
10	Randolph	8.02000	119,573	1,140	120,714
11	St. Charles	41.01000	611,434	5,831	617,264
12	Sullivan	15.71000	234,226	2,234	236,460
<b><i>Company Total:</i></b>		242.35000	3,613,289	34,456	3,647,745

\* Total Valuation may not sum due to rounding.

Product Pipeline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>ANR Pipeline Company</b>					
1	Gentry	24.73000	480,467	12,180	492,647
2	Harrison	63.95000	1,242,452	31,497	1,273,949
3	Holt	57.78000	1,122,578	28,458	1,151,036
4	Mercer	1.60000	31,086	788	31,874
5	Nodaway	86.29000	1,676,485	42,500	1,718,984
6	Putnam	6.73000	130,754	3,315	134,068
7	Worth	31.63000	614,523	15,578	630,102
<b>Company Total:</b>		272.71000	5,298,344	134,315	5,432,659
<b>Centerpoint Energy - Mississippi River Transmission Co</b>					
1	Butler	96.45000	2,304,883	38,008	2,342,891
2	Iron	5.79000	138,365	2,282	140,646
3	Jefferson	35.29000	843,332	13,907	857,238
4	Madison	86.90000	2,076,665	34,244	2,110,910
5	Ripley	8.26000	197,391	3,255	200,646
6	St. Francois	39.62000	946,806	15,613	962,419
7	Ste. Genevieve	58.13000	1,389,143	22,907	1,412,050
8	St. Louis	17.29000	413,182	6,813	419,996
9	Stoddard	7.55000	180,424	2,975	183,399
10	Wayne	85.52000	2,043,687	33,701	2,077,388
11	City of St. Louis	5.74000	137,170	2,262	139,432
<b>Company Total:</b>		446.54000	10,671,048	175,967	10,847,015
<b>Centerpoint Energy Gas Transmission Company</b>					
1	McDonald	2.25000	110,211	0	110,211
<b>Company Total:</b>		2.25000	110,211	0	110,211
<b>Enbridge Pipelines (KPC)</b>					
1	Platte	0.85000	61,501	0	61,501
<b>Company Total:</b>		0.85000	61,501	0	61,501
<b>Kinder Morgan Interstate Gas Transmission LLC</b>					
1	Cass	7.06000	1,031,978	15,686	1,047,664
2	Jackson	13.84000	2,023,027	30,750	2,053,777
<b>Company Total:</b>		20.90000	3,055,005	46,436	3,101,441

\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Missouri Gas Company, LLC</b>					
1	Crawford	21.46000	960,216	0	960,216
2	Dent	12.00000	536,933	0	536,933
3	Franklin	3.00000	134,233	0	134,233
4	Gasconade	8.60000	384,802	0	384,802
5	Phelps	49.64000	2,221,115	0	2,221,115
6	Pulaski	9.00000	402,700	0	402,700
<b>Company Total:</b>		103.70000	4,640,000	0	4,640,000
<b>Missouri Interstate Gas, LLC</b>					
1	St. Charles	5.00000	985,502	0	985,502
<b>Company Total:</b>		5.00000	985,502	0	985,502
<b>Missouri Pipeline Company</b>					
1	Franklin	29.30000	913,337	92	913,428
2	Lincoln	30.31000	944,820	95	944,915
3	Pike	16.68000	519,947	52	519,999
4	St. Charles	77.68000	2,421,433	243	2,421,676
<b>Company Total:</b>		153.97000	4,799,538	482	4,800,019
<b>Natural Gas Pipeline Company of America</b>					
1	Bollinger	78.52000	3,218,246	270,893	3,489,139
2	Butler	88.71000	3,635,897	306,049	3,941,945
3	Cape Girardeau	65.05000	2,666,160	224,422	2,890,582
4	Perry	14.68000	601,679	50,646	652,325
5	Stoddard	38.57000	1,580,843	133,066	1,713,909
<b>Company Total:</b>		285.53000	11,702,825	985,076	12,687,901
<b>Ozark Gas Transmission, LLC</b>					
1	Dunklin	8.08000	204,726	20,245	224,970
<b>Company Total:</b>		8.08000	204,726	20,245	224,970

\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Panhandle Eastern Pipe Line Company</b>					
1	Audrain	171.32000	3,683,582	21,446	3,705,028
2	Boone	129.65000	2,787,628	16,229	2,803,857
3	Callaway	15.90000	341,869	1,990	343,859
4	Cass	109.42000	2,352,659	13,697	2,366,356
5	Cole	25.49000	548,065	3,191	551,256
6	Cooper	109.10000	2,345,779	13,657	2,359,436
7	Henry	0.96000	20,641	120	20,761
8	Howard	80.46000	1,729,985	10,072	1,740,057
9	Jackson	8.59000	184,695	1,075	185,770
10	Johnson	164.40000	3,534,794	20,579	3,555,373
11	Marion	24.37000	523,984	3,051	527,034
12	Moniteau	36.73000	789,738	4,598	794,336
13	Montgomery	3.79000	81,489	474	81,964
14	Pettis	102.76000	2,209,461	12,863	2,222,325
15	Pike	98.60000	2,120,016	12,343	2,132,359
16	Ralls	74.15000	1,594,312	9,282	1,603,594
17	Randolph	11.44000	245,973	1,432	247,406
<b><i>Company Total:</i></b>		1,167.13000	25,094,671	146,100	25,240,771

\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Southern Star Central Gas Pipeline, Inc.</b>					
1	Boone	17.12000	234,305	764	235,069
2	Buchanan	24.03000	328,876	1,072	329,948
3	Callaway	28.38000	388,410	1,266	389,676
4	Carroll	18.21000	249,223	813	250,036
5	Cass	96.50000	1,320,703	4,306	1,325,010
6	Christian	12.53000	171,486	559	172,045
7	Cooper	28.27000	386,904	1,262	388,166
8	Greene	33.85000	463,273	1,511	464,783
9	Jackson	48.81000	668,016	2,178	670,194
10	Jasper	62.68000	857,841	2,797	860,638
11	Johnson	107.25000	1,467,828	4,786	1,472,614
12	Lafayette	55.63000	761,355	2,483	763,837
13	Lawrence	59.04000	808,024	2,635	810,659
14	McDonald	29.50000	403,738	1,316	405,055
15	Moniteau	5.54000	75,821	247	76,068
16	Montgomery	13.19000	180,519	589	181,108
17	Newton	102.14000	1,397,893	4,558	1,402,451
18	Pettis	36.82000	503,920	1,643	505,563
19	Platte	37.01000	506,521	1,652	508,172
20	St. Charles	21.23000	290,555	947	291,502
21	Saline	35.07000	479,970	1,565	481,535
22	Vernon	1.01000	13,823	45	13,868
23	Warren	25.75000	352,416	1,149	353,565
<b><i>Company Total:</i></b>		899.56000	12,311,419	40,144	12,351,563

**Texas Eastern Transmission, LP**

1	Butler	7.86000	318,211	5,454	323,665
2	Dunklin	8.49000	343,717	5,891	349,608
3	Scott	24.39000	987,426	16,924	1,004,350
4	Stoddard	33.26000	1,346,527	23,079	1,369,606
<b><i>Company Total:</i></b>		74.00000	2,995,880	51,349	3,047,229

\* Total Valuation may not sum due to rounding.

Natural Gas Pipeline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Arkansas and Missouri Railroad Company</b>					
1	Barry	32.16000	582,271	284,379	866,649
<b><i>Company Total:</i></b>		32.16000	582,271	284,379	866,649

\* Total Valuation may not sum due to rounding.

Railroad Companies



*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>BNSF Railway Company</b>					
1	Adair	10.25000	804,172	409,209	1,213,381
2	Andrew	10.43000	818,294	416,395	1,234,690
3	Atchison	24.74000	1,940,997	987,691	2,928,689
4	Barry	6.50000	509,963	259,498	769,461
5	Barton	34.97000	2,743,601	1,396,102	4,139,702
6	Buchanan	31.98000	2,509,018	1,276,733	3,785,750
7	Camden	4.10000	321,669	163,684	485,353
8	Cape Girardeau	30.89000	2,423,501	1,233,217	3,656,717
9	Carroll	59.60000	4,675,968	2,379,402	7,055,369
10	Chariton	27.68000	2,171,658	1,105,064	3,276,722
11	Christian	7.88000	618,232	314,592	932,824
12	Clark	31.08000	2,438,407	1,240,802	3,679,209
13	Clay	28.70000	2,251,682	1,145,786	3,397,468
14	Crawford	61.86000	4,853,278	2,469,627	7,322,905
15	Dade	29.42000	2,308,171	1,174,530	3,482,701
16	Franklin	34.84000	2,733,401	1,390,912	4,124,313
17	Greene	83.33000	6,537,725	3,326,771	9,864,495
18	Holt	46.94000	3,682,717	1,873,978	5,556,695
19	Howell	42.25000	3,314,759	1,686,740	5,001,499
20	Iron	10.88000	853,599	434,361	1,287,960
21	Jackson	21.12000	1,656,987	843,170	2,500,158
22	Jasper	12.39000	972,068	494,644	1,466,712
23	Jefferson	31.70000	2,487,050	1,265,554	3,752,604
24	Knox	17.63000	1,383,176	703,840	2,087,016
25	Laclede	35.73000	2,803,227	1,426,443	4,229,670
26	Lawrence	26.98000	2,116,738	1,077,118	3,193,857
27	Lewis	21.62000	1,696,215	863,132	2,559,347
28	Lincoln	20.92000	1,641,296	835,186	2,476,482
29	Linn	34.41000	2,699,665	1,373,745	4,073,410
30	Livingston	3.09000	242,429	123,362	365,790
31	Macon	70.22000	5,509,169	2,803,382	8,312,551
32	Marion	43.03000	3,375,955	1,717,880	5,093,835
33	Monroe	5.10000	400,125	203,607	603,731
34	New Madrid	33.43000	2,622,779	1,334,621	3,957,399
35	Newton	40.90000	3,208,844	1,632,844	4,841,688
36	Oregon	14.28000	1,120,349	570,098	1,690,448
37	Pemiscot	35.79000	2,807,934	1,428,839	4,236,773
38	Perry	35.28000	2,767,922	1,408,478	4,176,400
39	Phelps	32.12000	2,520,001	1,282,322	3,802,323
40	Pike	35.82000	2,810,288	1,430,036	4,240,324
41	Platte	39.37000	3,088,806	1,571,762	4,660,569
42	Pulaski	33.12000	2,598,457	1,322,245	3,920,702
43	Ralls	13.31000	1,044,247	531,373	1,575,620
44	Randolph	4.30000	337,360	171,668	509,028
45	Ray	50.83000	3,987,910	2,029,278	6,017,188

\* Total Valuation may not sum due to rounding.

Railroad Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>BNSF Railway Company - - continued</b>					
46	St. Charles	32.78000	2,571,782	1,308,671	3,880,453
47	Ste. Genevieve	23.82000	1,868,818	950,962	2,819,780
48	St. Louis	46.57000	3,653,688	1,859,207	5,512,895
49	Scotland	10.19000	799,465	406,814	1,206,279
50	Scott	25.29000	1,984,148	1,009,649	2,993,797
51	Shelby	24.69000	1,937,075	985,695	2,922,770
52	Texas	17.58000	1,379,254	701,844	2,081,097
53	Webster	48.94000	3,839,629	1,953,824	5,793,453
54	Wright	27.91000	2,189,702	1,114,247	3,303,949
55	City of St. Louis	11.83000	928,133	472,287	1,400,420
<b>Company Total:</b>		1,600.41000	125,561,504	63,892,919	189,454,423
<b>Central Midland Railway Company</b>					
1	St. Louis	8.65000	288,735	4,301	293,036
<b>Company Total:</b>		8.65000	288,735	4,301	293,036
<b>Iowa, Chicago &amp; Eastern Railroad Corporation</b>					
1	Caldwell	21.00000	565,728	36,199	601,927
2	Clay	26.00000	700,425	44,818	745,243
3	Grundy	13.00000	350,213	22,409	372,621
4	Jackson	3.25000	87,553	5,602	93,155
5	Livingston	30.00000	808,183	51,713	859,896
6	Putnam	15.00000	404,091	25,856	429,948
7	Ray	10.00000	269,394	17,238	286,632
8	Sullivan	18.00000	484,910	31,028	515,937
<b>Company Total:</b>		136.25000	3,670,497	234,863	3,905,360
<b>Jackson, Gordonville &amp; Delta Railroad</b>					
1	Cape Girardeau	18.40000	14,329	11,074	25,403
<b>Company Total:</b>		18.40000	14,329	11,074	25,403
<b>Kansas City Terminal Railway Company</b>					
1	Jackson	7.11000	12,558,676	92,321	12,650,997
<b>Company Total:</b>		7.11000	12,558,676	92,321	12,650,997
<b>Manufacturers Railway Company, Inc.</b>					
1	City of St. Louis	22.86000	529,442	1,758,241	2,287,682
<b>Company Total:</b>		22.86000	529,442	1,758,241	2,287,682

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Railroad Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Missouri &amp; Northern Arkansas Railroad</b>					
1	Barton	17.50000	245,964	4,764	250,728
2	Bates	32.50000	456,790	8,847	465,637
3	Cass	26.50000	372,460	7,213	379,673
4	Greene	5.50000	77,303	1,497	78,800
5	Henry	14.70000	206,610	4,001	210,611
6	Jasper	63.83000	897,136	17,375	914,511
7	Lawrence	32.10000	451,168	8,738	459,906
8	St. Clair	7.00000	98,386	1,905	100,291
9	Stone	33.10000	465,224	9,010	474,233
10	Taney	16.60000	233,315	4,519	237,833
11	Vernon	80.20000	1,127,218	21,831	1,149,049
<b><i>Company Total:</i></b>		329.53000	4,631,574	89,699	4,721,274

**Missouri Central Railroad Company**

1	Benton	21.11000	186,149	0	186,149
2	Cass	11.10000	97,880	0	97,880
3	Cole	5.77000	50,880	0	50,880
4	Franklin	47.49000	418,770	0	418,770
5	Gasconade	18.00000	158,725	0	158,725
6	Henry	4.74000	41,798	0	41,798
7	Johnson	31.68000	279,356	0	279,356
8	Maries	8.48000	74,777	0	74,777
9	Miller	21.51000	189,676	0	189,676
10	Morgan	26.55000	234,119	0	234,119
11	Osage	26.89000	237,118	0	237,118
12	Pettis	4.81000	42,415	0	42,415
13	St. Louis	16.39000	144,528	0	144,528
<b><i>Company Total:</i></b>		244.52000	2,156,192	0	2,156,192

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Railroad Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Norfolk Southern Corporation</b>					
1	Audrain	28.12000	2,854,415	1,048,893	3,903,308
2	Boone	11.05000	1,121,667	412,172	1,533,839
3	Carroll	36.02000	3,656,331	1,343,567	4,999,898
4	Chariton	25.63000	2,601,659	956,014	3,557,673
5	Clay	23.07000	2,341,798	860,525	3,202,322
6	Marion	9.12000	925,756	340,181	1,265,938
7	Monroe	40.53000	4,114,134	1,511,793	5,625,927
8	Montgomery	26.43000	2,682,866	985,855	3,668,721
9	Ralls	13.28000	1,348,031	495,352	1,843,383
10	Randolph	39.42000	4,001,459	1,470,389	5,471,849
11	Ray	26.48000	2,687,941	987,720	3,675,661
12	St. Charles	27.66000	2,807,721	1,031,734	3,839,456
13	St. Louis	13.58000	1,378,483	506,542	1,885,026
14	Warren	18.22000	1,849,482	679,617	2,529,099
15	City of St. Louis	5.88000	596,869	219,327	816,197
<b>Company Total:</b>		344.49000	34,968,614	12,849,681	47,818,295

**Railroad Switching Service of Missouri**

1	City of St. Louis	1.80000	0	4,367	4,367
<b>Company Total:</b>		1.80000	0	4,367	4,367

**Terminal Railroad Association of St. Louis**

1	St. Louis	3.90000	457,748	60,577	518,325
2	City of St. Louis	14.73000	1,728,878	228,796	1,957,674
<b>Company Total:</b>		18.63000	2,186,626	289,374	2,476,000

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Railroad Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>The Kansas City Southern Railway Company</b>					
1	Audrain	50.70000	1,985,490	1,054,057	3,039,546
2	Barton	8.73000	341,880	181,497	523,377
3	Bates	29.55000	1,157,223	614,347	1,771,570
4	Boone	7.01000	274,522	145,738	420,261
5	Callaway	15.90000	622,668	330,562	953,230
6	Cass	26.59000	1,041,305	552,808	1,594,113
7	Howard	14.21000	556,485	295,427	851,912
8	Jackson	52.85000	2,069,687	1,098,755	3,168,442
9	Jasper	19.40000	759,734	403,327	1,163,061
10	Lafayette	36.75000	1,439,186	764,035	2,203,221
11	McDonald	20.97000	821,217	435,968	1,257,185
12	Newton	24.84000	972,772	516,425	1,489,198
13	Pike	24.67000	966,115	512,891	1,479,006
14	Ralls	1.54000	60,309	32,017	92,325
15	Randolph	17.37000	680,236	361,124	1,041,359
16	Saline	39.04000	1,528,866	811,644	2,340,511
17	Vernon	28.57000	1,118,845	593,972	1,712,817
<b><i>Company Total:</i></b>		418.69000	16,396,541	8,704,595	25,101,136

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Railroad Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Union Pacific Railroad Company</b>					
1	Buchanan	3.61000	364,449	165,961	530,410
2	Butler	45.95000	4,638,901	2,112,438	6,751,339
3	Caldwell	24.63000	2,486,532	1,132,304	3,618,835
4	Cape Girardeau	9.26000	934,847	425,706	1,360,553
5	Cass	13.05000	1,317,468	599,942	1,917,410
6	Clay	23.54000	2,376,490	1,082,194	3,458,684
7	Cole	38.81000	3,918,080	1,784,194	5,702,274
8	Cooper	39.64000	4,001,873	1,822,351	5,824,224
9	Daviess	10.48000	1,058,013	481,792	1,539,805
10	Dunklin	17.27000	1,743,500	793,946	2,537,446
11	Franklin	39.80000	4,018,025	1,829,707	5,847,733
12	Gasconade	15.78000	1,593,076	725,447	2,318,523
13	Grundy	28.01000	2,827,761	1,287,691	4,115,452
14	Iron	31.94000	3,224,516	1,468,363	4,692,879
15	Jackson	73.79000	7,449,500	3,392,314	10,841,814
16	Jefferson	38.91000	3,928,175	1,788,792	5,716,967
17	Johnson	35.75000	3,609,156	1,643,518	5,252,674
18	Lafayette	40.27000	4,065,474	1,851,314	5,916,789
19	Livingston	3.05000	307,914	140,216	448,130
20	Mercer	21.60000	2,180,637	993,007	3,173,644
21	Moniteau	38.56000	3,892,841	1,772,701	5,665,542
22	Morgan	6.64000	670,344	305,258	975,602
23	New Madrid	30.69000	3,098,322	1,410,897	4,509,219
24	Osage	23.79000	2,401,729	1,093,687	3,495,416
25	Pettis	27.55000	2,781,322	1,266,543	4,047,865
26	Ray	7.55000	762,213	347,093	1,109,306
27	St. Francois	38.70000	3,906,974	1,779,137	5,686,112
28	Ste. Genevieve	26.95000	2,720,748	1,238,960	3,959,708
29	St. Louis	38.38000	3,874,669	1,764,426	5,639,095
30	Saline	33.31000	3,362,825	1,531,345	4,894,170
31	Scott	20.19000	2,038,290	928,186	2,966,475
32	Stoddard	66.26000	6,689,306	3,046,140	9,735,446
33	Washington	46.68000	4,712,599	2,145,998	6,858,597
34	Wayne	32.34000	3,264,898	1,486,752	4,751,650
35	City of St. Louis	23.90000	2,412,834	1,098,744	3,511,578
<b>Company Total:</b>		1,016.63000	102,634,302	46,737,063	149,371,365

\* Total Valuation may not sum due to rounding.

Railroad Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>360Networks (USA 2) LP</b>					
1	Callaway	37.60000	0	544	544
2	Cass	13.10000	0	189	189
3	Cole	17.24000	0	249	249
4	Cooper	0.29000	0	4	4
5	Franklin	17.63000	0	255	255
6	Jackson	32.46000	0	469	469
7	Johnson	40.59000	0	587	587
8	Moniteau	24.70000	0	357	357
9	Montgomery	13.30000	0	192	192
10	Morgan	12.36000	0	179	179
11	Pettis	25.60000	0	370	370
12	St. Louis	48.42000	0	700	700
13	Warren	32.16000	0	465	465
14	City of St. Louis	31.41000	0	454	454
<b><i>Company Total:</i></b>		346.86000	0	5,015	5,015

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Alltel Missouri Inc.</b>					
1	Andrew	22.66000	54,875	37,430	92,305
2	Audrain	306.71000	742,755	506,627	1,249,382
3	Barry	404.12000	978,652	667,529	1,646,181
4	Barton	111.00000	268,807	183,351	452,158
5	Benton	26.04000	63,061	43,013	106,074
6	Bollinger	31.31000	75,823	51,718	127,541
7	Butler	141.50000	342,669	233,731	576,400
8	Callaway	14.97000	36,253	24,728	60,980
9	Carter	148.51000	359,645	245,310	604,955
10	Cedar	365.76000	885,756	604,166	1,489,922
11	Chariton	128.20000	310,460	211,762	522,222
12	Dade	2.01000	4,868	3,320	8,188
13	Daviess	461.32000	1,117,172	762,013	1,879,185
14	Dekalb	30.31000	73,401	50,066	123,468
15	Gentry	128.20000	310,460	211,762	522,222
16	Harrison	10.75000	26,033	17,757	43,790
17	Jasper	1.17000	2,833	1,933	4,766
18	Lawrence	199.05000	482,037	328,793	810,829
19	Lincoln	179.32000	434,257	296,203	730,459
20	Linn	31.76000	76,913	52,461	129,374
21	McDonald	29.24000	70,810	48,299	119,109
22	Madison	53.83000	130,359	88,917	219,276
23	Maries	172.33000	417,329	284,656	701,986
24	Miller	361.07000	874,398	596,419	1,470,817
25	Monroe	152.03000	368,169	251,125	619,294
26	Montgomery	156.52000	379,042	258,541	637,584
27	Morgan	256.76000	621,792	424,119	1,045,911
28	Newton	195.12000	472,519	322,301	794,821
29	Oregon	106.40000	257,667	175,753	433,420
30	Pettis	11.88000	28,770	19,624	48,393
31	Phelps	40.67000	98,490	67,179	165,669
32	Pike	158.81000	384,588	262,324	646,912
33	Polk	1,048.94000	2,540,203	1,732,649	4,272,853
34	Pulaski	273.77000	662,985	452,216	1,115,201
35	Ralls	40.21000	97,376	66,419	163,795
36	Randolph	7.66000	18,550	12,653	31,203
37	Reynolds	38.36000	92,896	63,363	156,259
38	Ripley	801.10000	1,940,013	1,323,265	3,263,278
39	Sullivan	272.25000	659,304	449,705	1,109,009
40	Wayne	871.28000	2,109,967	1,439,189	3,549,156
41	Worth	152.56000	369,452	252,000	621,453
<b>Company Total:</b>		7,945.46000	19,241,410	13,124,389	32,365,799

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Telecommunication Companies



*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>American Fiber Systems, Inc.</b>					
1	Jackson	22.18000	274,132	3,293	277,425
	<b><i>Company Total:</i></b>	22.18000	274,132	3,293	277,425

**AT&T Communications**

1	Andrew	7.31000	124,870	149,414	274,284
2	Barton	4.85000	82,848	99,132	181,981
3	Boone	74.87000	1,278,939	1,530,316	2,809,254
4	Buchanan	28.79000	491,794	588,457	1,080,252
5	Callaway	66.09000	1,128,958	1,350,856	2,479,813
6	Cape Girardeau	31.07000	530,742	635,060	1,165,801
7	Cass	7.97000	136,145	162,904	299,048
8	Christian	10.49000	179,191	214,412	393,603
9	Clay	8.95000	152,885	182,935	335,820
10	Cole	2.90000	49,538	59,275	108,813
11	Cooper	71.04000	1,213,514	1,452,032	2,665,546
12	Dent	15.40000	263,065	314,770	577,835
13	Greene	39.71000	678,331	811,658	1,489,989
14	Howard	0.08000	1,367	1,635	3,002
15	Jackson	125.17000	2,138,169	2,558,430	4,696,599
16	Jasper	55.07000	940,713	1,125,611	2,066,323
17	Jefferson	84.51000	1,443,610	1,727,354	3,170,964
18	Lafayette	77.40000	1,322,156	1,582,028	2,904,184
19	Lawrence	25.75000	439,865	526,321	966,185
20	Livingston	3.66000	62,521	74,809	137,330
21	Moniteau	14.50000	247,691	296,375	544,066
22	Montgomery	46.31000	791,073	946,560	1,737,633
23	New Madrid	35.58000	607,782	727,242	1,335,024
24	Pemiscot	39.43000	673,548	805,935	1,479,483
25	Perry	24.15000	412,533	493,617	906,151
26	Platte	67.48000	1,152,702	1,379,267	2,531,969
27	St. Charles	61.51000	1,050,721	1,257,242	2,307,964
28	Ste. Genevieve	28.19000	481,545	576,193	1,057,738
29	St. Louis	72.34000	1,235,721	1,478,603	2,714,324
30	Saline	58.36000	996,913	1,192,857	2,189,770
31	Scott	25.36000	433,203	518,349	951,552
32	Warren	37.64000	642,971	769,348	1,412,319
33	City of St. Louis	27.83000	475,396	568,835	1,044,231
	<b><i>Company Total:</i></b>	1,279.76000	21,861,019	26,157,832	48,018,851

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Broadwing Communications (CIII Communications)</b>					
1	Barry	17.75000	11,684	30,415	42,099
2	Barton	20.50000	13,494	35,127	48,622
3	Bates	29.13000	19,175	49,915	69,090
4	Cass	28.72000	18,905	49,212	68,118
5	Christian	12.80000	8,426	21,933	30,359
6	Crawford	27.13000	17,859	46,488	64,347
7	Dent	6.09000	4,009	10,435	14,444
8	Greene	22.87000	15,055	39,188	54,243
9	Jackson	23.43000	15,423	40,148	55,571
10	Jasper	31.08000	20,459	53,256	73,715
11	Jefferson	31.86000	20,972	54,593	75,565
12	Laclede	17.40000	11,454	29,815	41,269
13	Lawrence	11.24000	7,399	19,260	26,659
14	McDonald	20.14000	13,258	34,510	47,768
15	Newton	18.20000	11,980	31,186	43,166
16	Phelps	24.99000	16,450	42,821	59,271
17	Pulaski	9.53000	6,273	16,330	22,603
18	Texas	4.49000	2,956	7,694	10,649
19	Vernon	30.24000	19,906	51,817	71,723
20	Washington	22.62000	14,890	38,760	53,650
21	Webster	23.38000	15,390	40,062	55,452
22	Wright	9.99000	6,576	17,118	23,694
23	City of St. Louis	19.11000	12,579	32,745	45,325
<b>Company Total:</b>		462.69000	304,574	792,828	1,097,401

**Calpoint Missouri, Inc.**

1	Callaway	37.60000	0	14,908	14,908
2	Cass	13.10000	0	5,194	5,194
3	Cole	17.24000	0	6,836	6,836
4	Cooper	0.29000	0	115	115
5	Franklin	17.63000	0	6,990	6,990
6	Jackson	32.46000	0	12,870	12,870
7	Johnson	40.59000	0	16,094	16,094
8	Moniteau	24.70000	0	9,793	9,793
9	Montgomery	13.30000	0	5,273	5,273
10	Morgan	12.36000	0	4,901	4,901
11	Pettis	25.60000	0	10,150	10,150
12	St. Louis	48.42000	0	19,198	19,198
13	Warren	32.16000	0	12,751	12,751
14	City of St. Louis	31.41000	0	12,454	12,454
<b>Company Total:</b>		346.86000	0	137,527	137,527

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Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Century Tel of Missouri, LLC</b>					
1	Audrain	213.96000	671,659	475,241	1,146,900
2	Barry	1,133.26000	3,557,505	2,517,161	6,074,666
3	Benton	115.67000	363,109	256,923	620,031
4	Boone	2,845.67000	8,933,065	6,320,712	15,253,778
5	Callaway	11.89000	37,325	26,410	63,735
6	Camden	0.12000	377	267	643
7	Christian	1,184.02000	3,716,850	2,629,908	6,346,758
8	Cooper	99.40000	312,034	220,784	532,818
9	Crawford	717.46000	2,252,235	1,593,600	3,845,834
10	Dallas	1,020.91000	3,204,818	2,267,613	5,472,431
11	Douglas	982.56000	3,084,431	2,182,431	5,266,862
12	Franklin	60.83000	190,956	135,114	326,070
13	Gasconade	576.40000	1,809,422	1,280,281	3,089,704
14	Hickory	744.60000	2,337,432	1,653,882	3,991,314
15	Howard	42.64000	133,855	94,711	228,565
16	Howell	1,865.78000	5,857,016	4,144,212	10,001,228
17	Laclede	223.95000	703,019	497,431	1,200,450
18	Lawrence	0.62000	1,946	1,377	3,323
19	Lincoln	969.86000	3,044,563	2,154,222	5,198,786
20	Maries	357.40000	1,121,942	793,846	1,915,788
21	Moniteau	119.09000	373,845	264,519	638,364
22	Monroe	12.40000	38,926	27,542	66,468
23	Montgomery	147.41000	462,746	327,422	790,169
24	Oregon	886.17000	2,781,846	1,968,333	4,750,178
25	Osage	411.65000	1,292,243	914,344	2,206,587
26	Ozark	1,407.32000	4,417,828	3,125,895	7,543,723
27	Phelps	419.29000	1,316,226	931,314	2,247,540
28	Polk	42.52000	133,478	94,444	227,922
29	Randolph	55.44000	174,036	123,142	297,178
30	St. Charles	1,938.42000	6,085,046	4,305,557	10,390,603
31	St. Clair	43.03000	135,079	95,577	230,656
32	Shannon	199.13000	625,105	442,301	1,067,406
33	Stone	1,580.09000	4,960,184	3,509,646	8,469,830
34	Taney	1,781.64000	5,592,885	3,957,323	9,550,208
35	Texas	733.12000	2,301,394	1,628,383	3,929,777
36	Warren	1,156.93000	3,631,809	2,569,736	6,201,546
37	Washington	29.52000	92,669	65,569	158,237
38	Webster	1,351.23000	4,241,752	3,001,309	7,243,061
39	Wright	179.53000	563,577	398,766	962,343
<b>Company Total:</b>		25,660.93000	80,554,232	56,997,248	137,551,480

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Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>CenturyTel Fiber Company II, LLC</b>					
1	Andrew	23.16000	36,356	15,080	51,436
2	Atchison	26.63000	41,803	17,340	59,143
3	Audrain	12.63000	19,826	8,224	28,050
4	Barton	30.81000	48,364	20,062	68,426
5	Bates	44.43000	69,744	28,930	98,674
6	Boone	75.20000	118,046	48,966	167,011
7	Buchanan	30.42000	47,752	19,808	67,560
8	Callaway	110.82000	173,961	72,159	246,120
9	Camden	39.84000	62,539	25,941	88,481
10	Cape Girardeau	41.21000	64,690	26,833	91,523
11	Cass	45.23000	71,000	29,451	100,451
12	Christian	38.13000	59,855	24,828	84,683
13	Clay	70.82000	111,170	46,114	157,284
14	Clinton	31.69000	49,746	20,635	70,380
15	Cole	39.82000	62,508	25,928	88,436
16	Cooper	46.78000	73,433	30,460	103,894
17	Crawford	34.59000	54,298	22,523	76,821
18	Daviess	39.25000	61,613	25,557	87,170
19	Dekalb	4.54000	7,127	2,956	10,083
20	Franklin	96.31000	151,183	62,711	213,895
21	Greene	114.23000	179,313	74,380	253,693
22	Harrison	14.37000	22,557	9,357	31,914
23	Holt	51.79000	81,298	33,723	115,020
24	Jackson	131.69000	206,721	85,749	292,470
25	Jasper	68.48000	107,497	44,590	152,087
26	Jefferson	62.99000	98,879	41,015	139,894
27	Laclede	75.86000	119,082	49,395	168,477
28	Lafayette	50.42000	79,147	32,830	111,978
29	Lawrence	41.29000	64,815	26,886	91,701
30	Lincoln	38.00000	59,651	24,743	84,394
31	McDonald	34.18000	53,654	22,256	75,910
32	Marion	43.61000	68,457	28,396	96,853
33	Miller	41.89000	65,757	27,276	93,033
34	Mississippi	15.03000	23,593	9,787	33,380
35	Montgomery	37.98000	59,619	24,730	84,350
36	New Madrid	57.68000	90,544	37,558	128,101
37	Newton	38.81000	60,922	25,271	86,193
38	Pemiscot	86.18000	135,282	56,115	191,397
39	Perry	31.10000	48,819	20,250	69,070
40	Phelps	51.41000	80,701	33,475	114,176
41	Pike	42.62000	66,903	27,752	94,655
42	Platte	53.39000	83,809	34,764	118,574
43	Pulaski	35.49000	55,711	23,109	78,820
44	Ralls	19.95000	31,317	12,990	44,307
45	St. Charles	102.52000	160,932	66,755	227,686

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Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>CenturyTel Fiber Company II, LLC - - continued</b>					
46	St. Francois	49.21000	77,248	32,043	109,290
47	Ste. Genevieve	71.56000	112,332	46,596	158,927
48	St. Louis	266.23000	417,917	173,353	591,270
49	Saline	41.76000	65,553	27,192	92,745
50	Scott	54.28000	85,206	35,344	120,550
51	Stoddard	18.30000	28,727	11,916	40,642
52	Taney	45.89000	72,036	29,881	101,917
53	Vernon	45.17000	70,906	29,412	100,318
54	Warren	38.60000	60,593	25,134	85,727
55	Webster	31.42000	49,322	20,459	69,781
56	City of St. Louis	61.60000	96,697	40,110	136,807
<b>Company Total:</b>		2,947.29000	4,626,532	1,919,097	6,545,629
<b>CenturyTel of Northwest Arkansas, LLC</b>					
1	Barry	64.23000	129,949	67,064	197,013
2	McDonald	36.80000	74,453	38,424	112,877
<b>Company Total:</b>		101.03000	204,402	105,488	309,891
<b>Chariton Valley Long Distance</b>					
1	Boone	6.39000	117,196	157,788	274,984
<b>Company Total:</b>		6.39000	117,196	157,788	274,984
<b>Chariton Valley Telecom</b>					
1	Macon	82.76000	1,649,177	425,722	2,074,899
<b>Company Total:</b>		82.76000	1,649,177	425,722	2,074,899
<b>Chartion Valley Communication Corporation</b>					
1	Boone	23.98000	114,895	0	114,895
2	Randolph	27.42000	131,377	0	131,377
<b>Company Total:</b>		51.40000	246,272	0	246,272

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Telecommunication Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Empire District Industries, Inc.</b>					
1	Christian	44.78000	170,534	51,958	222,491
2	Dallas	12.19000	46,423	14,144	60,567
3	Greene	44.36000	168,934	51,470	220,405
4	Hickory	4.35000	16,566	5,047	21,613
5	Jasper	117.12000	446,023	135,893	581,916
6	Lawrence	3.06000	11,653	3,550	15,204
7	McDonald	2.95000	11,234	3,423	14,657
8	Newton	85.35000	325,034	99,031	424,065
9	Polk	11.45000	43,604	13,285	56,890
10	Stone	11.23000	42,767	13,030	55,797
11	Taney	75.40000	287,142	87,486	374,628
<b>Company Total:</b>		412.24000	1,569,914	478,318	2,048,232

**Fiber Four**

1	Atchison	18.00000	67,816	9,715	77,531
2	Nodaway	10.00000	37,676	5,397	43,073
<b>Company Total:</b>		28.00000	105,492	15,113	120,605

**Global Crossing Telephone Inc.**

1	Benton	21.30000	35,787	156,619	192,407
2	Cass	15.20000	25,538	111,766	137,304
3	Cole	6.00000	10,081	44,118	54,199
4	Franklin	48.00000	80,648	352,945	433,593
5	Gasconade	18.50000	31,083	136,031	167,114
6	Henry	5.10000	8,569	37,500	46,069
7	Jackson	28.22000	47,414	207,502	254,916
8	Johnson	31.80000	53,429	233,826	287,255
9	Maries	8.40000	14,113	61,765	75,879
10	Miller	21.80000	36,628	160,296	196,923
11	Morgan	26.90000	45,196	197,796	242,993
12	Osage	27.40000	46,036	201,473	247,509
13	Pettis	4.90000	8,233	36,030	44,263
14	St. Clair	4.60000	7,729	33,824	41,553
15	St. Louis	34.10000	57,294	250,738	308,032
<b>Company Total:</b>		302.22000	507,779	2,222,229	2,730,008

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Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Iowa Telecommunication Services Inc.</b>					
1	Atchison	3.60000	29,428	0	29,428
2	Clark	10.00000	81,745	0	81,745
3	Nodaway	10.40000	85,014	0	85,014
4	Putnam	2.80000	22,888	0	22,888
<b>Company Total:</b>		26.80000	219,076	0	219,076

**Level 3 Communications LLC**

1	Callaway	37.60000	585,686	306,925	892,611
2	Cass	13.10000	204,055	106,934	310,989
3	Cole	17.24000	268,543	140,728	409,271
4	Cooper	0.29000	4,517	2,367	6,884
5	Franklin	17.63000	274,618	143,912	418,530
6	Jackson	32.46000	505,621	264,967	770,589
7	Johnson	40.59000	632,260	331,332	963,592
8	Moniteau	24.70000	384,746	201,623	586,369
9	Montgomery	13.30000	207,171	108,566	315,737
10	Morgan	12.36000	192,529	100,893	293,422
11	Pettis	25.60000	398,765	208,970	607,735
12	St. Louis	48.42000	754,226	395,247	1,149,474
13	Warren	32.16000	500,948	262,519	763,467
14	City of St. Louis	31.41000	489,266	256,396	745,662
<b>Company Total:</b>		346.86000	5,402,953	2,831,380	8,234,333

**Mark Twain Long Distance Inc.**

1	Knox	3.66000	23,902	0	23,902
2	Lewis	2.22000	14,498	0	14,498
<b>Company Total:</b>		5.88000	38,400	0	38,400

**MCI Metro Access Transmission**

1	Greene	18.89000	247,837	175,725	423,562
2	Jackson	61.25000	803,601	569,780	1,373,380
3	St. Louis	146.93000	1,927,723	1,366,820	3,294,543
4	City of St. Louis	51.40000	674,368	478,150	1,152,518
<b>Company Total:</b>		278.47000	3,653,529	2,590,475	6,244,004

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Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>MCI Worldcom Network Services, Inc.</b>					
1	Barry	17.82000	103,535	73,410	176,945
2	Barton	8.48000	49,269	34,934	84,203
3	Bates	53.60000	311,419	220,807	532,226
4	Benton	21.11000	122,650	86,963	209,614
5	Boone	38.90000	226,011	160,250	386,261
6	Callaway	12.34000	71,696	50,835	122,531
7	Cass	69.29000	402,579	285,442	688,021
8	Cedar	21.93000	127,415	90,341	217,756
9	Christian	11.95000	69,430	49,228	118,659
10	Clay	23.80000	138,279	98,045	236,324
11	Clinton	21.80000	126,659	89,806	216,465
12	Cole	5.77000	33,524	23,770	57,294
13	Crawford	26.52000	154,083	109,250	263,333
14	Dade	24.00000	139,441	98,869	238,310
15	Daviess	12.10000	70,302	49,846	120,148
16	Dekalb	17.90000	104,000	73,740	177,740
17	Dent	6.10000	35,441	25,129	60,570
18	Franklin	80.49000	467,652	331,581	799,232
19	Gasconade	35.50000	206,257	146,243	352,500
20	Greene	71.30000	414,257	293,722	707,979
21	Harrison	33.40000	194,056	137,592	331,648
22	Henry	4.74000	27,540	19,527	47,066
23	Howard	3.60000	20,916	14,830	35,747
24	Jackson	87.60000	508,961	360,871	869,832
25	Jasper	22.47000	130,552	92,566	223,118
26	Jefferson	41.54000	241,350	171,125	412,475
27	Johnson	31.68000	184,063	130,507	314,569
28	Laclede	50.97000	296,139	209,972	506,111
29	Lawrence	51.27000	297,882	211,208	509,090
30	McDonald	30.19000	175,406	124,369	299,774
31	Maries	34.98000	203,236	144,101	347,337
32	Miller	21.51000	124,974	88,611	213,585
33	Morgan	26.55000	154,257	109,373	263,630
34	Newton	67.88000	394,387	279,633	674,020
35	Osage	39.89000	231,763	164,328	396,091
36	Pettis	4.81000	27,946	19,815	47,761
37	Phelps	24.87000	144,496	102,453	246,949
38	Platte	8.50000	49,385	35,016	84,401
39	Pulaski	28.89000	167,853	119,013	286,866
40	St. Clair	16.00000	92,961	65,912	158,873
41	St. Louis	82.07000	476,831	338,090	814,921
42	Texas	4.43000	25,739	18,250	43,988
43	Vernon	28.57000	165,993	117,695	283,688
44	Washington	21.95000	127,531	90,424	217,954
45	Webster	37.17000	215,960	153,123	369,083

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Telecommunication Companies



*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>MCI Worldcom Network Services, Inc. - - continued</b>					
46	City of St. Louis	19.72000	114,574	81,237	195,811
<b><i>Company Total:</i></b>		1,405.95000	8,168,651	5,791,848	13,960,500

**McLeod Usa Network Services, Inc.**

1	Barton	20.37000	48,557	258,969	307,526
2	Bates	35.21000	83,932	447,634	531,566
3	Cass	16.06000	38,283	204,175	242,458
4	Christian	30.65000	73,062	389,661	462,724
5	Franklin	18.11000	43,170	230,237	273,407
6	Greene	32.13000	76,590	408,477	485,067
7	Jackson	22.86000	54,493	290,625	345,118
8	Jasper	33.03000	78,736	419,919	498,654
9	Lawrence	25.48000	60,738	323,934	384,672
10	St. Louis	29.01000	69,153	368,812	437,964
11	Vernon	37.24000	88,771	473,442	562,213
12	City of St. Louis	25.93000	61,811	329,655	391,466
<b><i>Company Total:</i></b>		326.08000	777,296	4,145,539	4,922,835

**Missouri Network Alliance, LLC**

1	Adair	4.05000	22,250	22,189	44,439
2	Audrain	4.16000	22,855	22,791	45,646
3	Boone	1.43000	7,856	7,834	15,691
4	Callaway	4.59000	25,217	25,147	50,364
5	Carroll	21.22000	116,581	116,257	232,838
6	Cass	2.07000	11,372	11,341	22,713
7	Grundy	13.08000	71,861	71,661	143,522
8	Henry	2.40000	13,185	13,149	26,334
9	Johnson	15.65000	85,980	85,741	171,721
10	Lafayette	2.71000	14,889	14,847	29,736
11	Livingston	4.28000	23,514	23,449	46,963
12	Pettis	6.31000	34,667	34,570	69,237
13	Randolph	8.11000	44,556	44,432	88,988
14	Saline	3.91000	21,481	21,422	42,903
<b><i>Company Total:</i></b>		93.97000	516,265	514,829	1,031,095

**OnFiber Communications, Inc.**

1	City of St. Louis	13.20000	5,913	4,165	10,077
<b><i>Company Total:</i></b>		13.20000	5,913	4,165	10,077

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Telecommunication Companies

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	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Osage Valley Technologies, LLC</b>					
1	Bates	1.38000	10,479	71	10,551
2	Cass	0.38000	2,886	20	2,905
3	Henry	4.52000	34,323	234	34,557
<b>Company Total:</b>		6.28000	47,688	325	48,013

**Qwest Communications Corporation**

1	Benton	21.30000	248,934	276,450	525,384
2	Cass	15.20000	177,643	197,279	374,922
3	Cole	6.00000	70,122	77,873	147,996
4	Franklin	48.00000	560,978	622,987	1,183,965
5	Gasconade	18.50000	216,210	240,109	456,320
6	Henry	5.10000	59,604	66,192	125,796
7	Jackson	21.50000	251,271	279,046	530,318
8	Johnson	31.80000	371,648	412,729	784,377
9	Maries	8.40000	98,171	109,023	207,194
10	Miller	21.80000	254,777	282,940	537,717
11	Morgan	26.90000	314,381	349,132	663,514
12	Osage	27.40000	320,225	355,622	675,846
13	Pettis	4.90000	57,266	63,597	120,863
14	St. Louis	34.45000	402,618	447,123	849,741
<b>Company Total:</b>		291.25000	3,403,850	3,780,102	7,183,952

**Savvis, Inc.--#760 (formerly Cable & Wireless USA)**

1	Callaway	37.60000	34,682	21,787	56,469
2	Cass	13.10000	12,083	7,591	19,674
3	Cole	17.24000	15,902	9,990	25,892
4	Cooper	0.29000	267	168	436
5	Franklin	17.63000	16,262	10,216	26,477
6	Jackson	32.46000	29,941	18,809	48,749
7	Johnson	40.59000	37,440	23,520	60,959
8	Moniteau	24.70000	22,783	14,312	37,095
9	Montgomery	13.30000	12,268	7,707	19,974
10	Morgan	12.36000	11,401	7,162	18,563
11	Pettis	25.60000	23,613	14,834	38,447
12	St. Louis	28.33000	26,131	16,416	42,547
13	Warren	32.16000	29,664	18,635	48,299
14	City of St. Louis	11.80000	10,884	6,837	17,722
<b>Company Total:</b>		307.16000	283,319	177,983	461,302

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Southwestern Bell Telephone Co.</b>					
1	Adair	458.26000	2,378,904	2,233,945	4,612,849
2	Andrew	209.86000	1,089,418	1,023,034	2,112,452
3	Audrain	571.53000	2,966,907	2,786,118	5,753,025
4	Barry	180.55000	937,265	880,153	1,817,418
5	Barton	475.68000	2,469,334	2,318,865	4,788,198
6	Bates	239.43000	1,242,921	1,167,183	2,410,104
7	Benton	90.45000	469,541	440,929	910,470
8	Bollinger	684.75000	3,554,651	3,338,048	6,892,699
9	Boone	13.00000	67,485	63,373	130,858
10	Buchanan	1,177.73000	6,113,792	5,741,247	11,855,039
11	Butler	995.76000	5,169,156	4,854,172	10,023,328
12	Caldwell	19.10000	99,151	93,109	192,261
13	Callaway	546.69000	2,837,959	2,665,027	5,502,986
14	Camden	1,693.05000	8,788,904	8,253,350	17,042,254
15	Cape Girardeau	1,640.53000	8,516,264	7,997,323	16,513,587
16	Carroll	365.54000	1,897,579	1,781,949	3,679,528
17	Carter	29.09000	151,011	141,809	292,820
18	Cass	696.94000	3,617,931	3,397,472	7,015,403
19	Chariton	156.59000	812,885	763,351	1,576,236
20	Christian	668.46000	3,470,087	3,258,636	6,728,723
21	Clark	13.44000	69,769	65,518	135,287
22	Clay	1,679.47000	8,718,408	8,187,150	16,905,558
23	Clinton	9.31000	48,330	45,385	93,715
24	Cole	35.70000	185,325	174,032	359,356
25	Cooper	282.34000	1,465,674	1,376,363	2,842,037
26	Crawford	26.14000	135,697	127,428	263,125
27	Dade	336.37000	1,746,153	1,639,750	3,385,903
28	Dallas	88.82000	461,079	432,983	894,063
29	Daviess	17.40000	90,326	84,822	175,149
30	Dekalb	54.25000	281,621	264,460	546,081
31	Dent	2.45000	12,718	11,943	24,662
32	Douglas	25.81000	133,984	125,820	259,804
33	Dunklin	1,175.94000	6,104,500	5,732,521	11,837,021
34	Franklin	1,840.59000	9,554,809	8,972,584	18,527,393
35	Gasconade	12.30000	63,851	59,961	123,812
36	Gentry	159.67000	828,874	778,366	1,607,239
37	Greene	2,992.38000	15,533,942	14,587,378	30,121,320
38	Grundy	221.81000	1,151,453	1,081,289	2,232,741
39	Harrison	1.21000	6,281	5,899	12,180
40	Holt	13.09000	67,952	63,812	131,764
41	Howard	590.15000	3,063,567	2,876,888	5,940,454
42	Howell	5.24000	27,202	25,544	52,746
43	Iron	63.80000	331,196	311,015	642,211
44	Jackson	4,466.20000	23,184,786	21,772,016	44,956,803
45	Jasper	1,693.05000	8,788,904	8,253,350	17,042,254

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**Telecommunication Companies**

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Southwestern Bell Telephone Co. - - continued</b>					
46	Jefferson	2,793.44000	14,501,211	13,617,577	28,118,788
47	Johnson	319.97000	1,661,017	1,559,803	3,220,820
48	Knox	210.17000	1,091,027	1,024,545	2,115,573
49	Laclede	25.20000	130,817	122,846	253,663
50	Lafayette	75.96000	394,321	370,293	764,614
51	Lawrence	491.36000	2,550,731	2,395,302	4,946,033
52	Lewis	48.68000	252,706	237,307	490,013
53	Lincoln	290.13000	1,506,113	1,414,338	2,920,451
54	Linn	339.96000	1,764,789	1,657,251	3,422,040
55	Livingston	441.34000	2,291,069	2,151,462	4,442,532
56	McDonald	29.36000	152,413	143,125	295,538
57	Macon	41.05000	213,097	200,112	413,210
58	Madison	613.25000	3,183,483	2,989,496	6,172,979
59	Maries	272.35000	1,413,814	1,327,663	2,741,477
60	Marion	326.52000	1,695,020	1,591,733	3,286,753
61	Miller	773.36000	4,014,640	3,770,007	7,784,648
62	Mississippi	555.06000	2,881,409	2,705,829	5,587,238
63	Moniteau	1.97000	10,227	9,603	19,830
64	Monroe	48.44000	251,460	236,137	487,597
65	Montgomery	517.18000	2,684,767	2,521,170	5,205,938
66	Morgan	869.30000	4,512,681	4,237,700	8,750,380
67	New Madrid	930.02000	4,827,888	4,533,700	9,361,588
68	Newton	1,035.98000	5,377,944	5,050,238	10,428,182
69	Nodaway	49.76000	258,312	242,572	500,885
70	Osage	623.94000	3,238,976	3,041,608	6,280,585
71	Ozark	1.98000	10,279	9,652	19,931
72	Pemiscot	630.79000	3,274,536	3,075,001	6,349,537
73	Perry	715.64000	3,715,006	3,488,631	7,203,638
74	Pettis	1,108.52000	5,754,512	5,403,859	11,158,371
75	Phelps	41.60000	215,953	202,793	418,746
76	Pike	875.69000	4,545,852	4,268,850	8,814,702
77	Platte	865.72000	4,494,096	4,220,248	8,714,344
78	Polk	104.02000	539,985	507,081	1,047,066
79	Pulaski	30.23000	156,929	147,366	304,295
80	Putnam	4.62000	23,983	22,522	46,505
81	Ralls	335.72000	1,742,778	1,636,582	3,379,360
82	Randolph	605.06000	3,140,967	2,949,571	6,090,539
83	Ray	410.94000	2,133,258	2,003,267	4,136,525
84	Reynolds	48.34000	250,941	235,650	486,591
85	St. Charles	1,128.90000	5,860,308	5,503,208	11,363,516
86	St. Francois	1,160.79000	6,025,854	5,658,667	11,684,521
87	Ste. Genevieve	727.16000	3,774,808	3,544,790	7,319,598
88	St. Louis	6,081.04000	31,567,689	29,644,105	61,211,794
89	Saline	633.55000	3,288,863	3,088,456	6,377,319
90	Schuyler	289.61000	1,503,414	1,411,803	2,915,216
91	Scotland	101.39000	526,332	494,260	1,020,593

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Southwestern Bell Telephone Co. - - continued</b>					
92	Scott	945.83000	4,909,961	4,610,771	9,520,732
93	Shannon	30.14000	156,462	146,928	303,389
94	Shelby	13.30000	69,043	64,835	133,878
95	Stoddard	1,224.80000	6,358,140	5,970,706	12,328,846
96	Stone	64.85000	336,647	316,133	652,781
97	Sullivan	19.90000	103,304	97,009	200,314
98	Taney	4.43000	22,997	21,596	44,592
99	Texas	1.47000	7,631	7,166	14,797
100	Vernon	379.55000	1,970,307	1,850,246	3,820,553
101	Warren	37.79000	196,174	184,220	380,394
102	Washington	186.69000	969,139	910,084	1,879,223
103	Wayne	123.29000	640,019	601,019	1,241,038
104	Webster	184.51000	957,822	899,457	1,857,279
105	Wright	3.27000	16,975	15,941	32,916
106	City of St. Louis	1,385.63000	7,193,036	6,754,726	13,947,762
<b><i>Company Total:</i></b>		58,950.43000	306,021,479	287,373,992	593,395,471

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Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Spectra Communications Group LLC</b>					
1	Adair	107.15000	194,243	104,095	298,338
2	Andrew	585.35000	1,061,131	568,659	1,629,790
3	Audrain	259.15000	469,791	251,761	721,551
4	Barry	63.21000	114,588	61,408	175,996
5	Barton	212.61000	385,423	206,548	591,970
6	Bates	47.36000	85,855	46,010	131,864
7	Buchanan	88.17000	159,836	85,656	245,492
8	Caldwell	564.52000	1,023,370	548,423	1,571,793
9	Carroll	33.52000	60,766	32,564	93,330
10	Carter	511.66000	927,545	497,070	1,424,615
11	Cedar	490.84000	889,802	476,844	1,366,646
12	Chariton	205.82000	373,114	199,951	573,065
13	Clark	463.22000	839,732	450,012	1,289,744
14	Clay	28.02000	50,795	27,221	78,016
15	Clinton	636.70000	1,154,219	618,545	1,772,764
16	Dade	594.13000	1,077,048	577,189	1,654,236
17	Daviess	66.68000	120,878	64,779	185,657
18	Dekalb	579.83000	1,051,124	563,297	1,614,421
19	Dent	246.54000	446,931	239,510	686,441
20	Douglas	282.01000	511,232	273,969	785,201
21	Henry	41.65000	75,504	40,462	115,966
22	Hickory	82.43000	149,430	80,080	229,510
23	Iron	568.71000	1,030,966	552,494	1,583,459
24	Jasper	272.45000	493,901	264,681	758,583
25	Johnson	34.01000	61,654	33,040	94,694
26	Knox	20.71000	37,543	20,119	57,663
27	Laclede	193.84000	351,396	188,313	539,709
28	Lafayette	157.85000	286,153	153,349	439,502
29	Lawrence	414.94000	752,209	403,108	1,155,318
30	Lewis	591.27000	1,071,863	574,410	1,646,273
31	Livingston	2.80000	5,076	2,720	7,796
32	Macon	577.06000	1,046,103	560,606	1,606,708
33	Madison	64.56000	117,035	62,719	179,754
34	Marion	372.63000	675,509	362,005	1,037,514
35	Monroe	622.01000	1,127,589	604,274	1,731,863
36	Newton	99.27000	179,958	96,439	276,397
37	Nodaway	8.28000	15,010	8,044	23,054
38	Oregon	24.07000	43,634	23,384	67,018
39	Phelps	221.57000	401,665	215,252	616,917
40	Polk	150.58000	272,974	146,286	419,260
41	Pulaski	44.20000	80,126	42,940	123,066
42	Ralls	240.42000	435,837	233,565	669,401
43	Ray	163.41000	296,232	158,750	454,983
44	Reynolds	327.87000	594,368	318,521	912,889
45	St. Clair	800.05000	1,450,342	777,237	2,227,579

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Spectra Communications Group LLC - - continued</b>					
46	St. Francois	7.95000	14,412	7,723	22,135
47	Saline	2.03000	3,680	1,972	5,652
48	Shannon	757.40000	1,373,026	735,803	2,108,829
49	Shelby	521.09000	944,640	506,231	1,450,871
50	Texas	1,035.01000	1,876,281	1,005,497	2,881,779
51	Vernon	670.95000	1,216,308	651,818	1,868,126
52	Washington	799.76000	1,449,817	776,955	2,226,772
53	Wright	1,205.34000	2,185,058	1,170,971	3,356,029
<b><i>Company Total:</i></b>		17,162.66000	31,112,721	16,673,279	47,786,000

**Sprint Communication Company**

1	Cass	13.15000	143,578	651,082	794,660
2	Cole	26.46000	288,902	1,310,086	1,598,988
3	Cooper	6.71000	73,263	332,225	405,488
4	Franklin	40.86000	446,128	2,023,058	2,469,186
5	Gasconade	16.44000	179,499	813,976	993,476
6	Jackson	34.24000	373,848	1,695,289	2,069,137
7	Jefferson	26.25000	286,609	1,299,689	1,586,298
8	Johnson	39.68000	433,244	1,964,634	2,397,878
9	Moniteau	25.92000	283,006	1,283,350	1,566,356
10	Morgan	6.33000	69,114	313,411	382,524
11	Osage	24.58000	268,375	1,217,004	1,485,379
12	Pettis	24.92000	272,088	1,233,838	1,505,925
13	St. Louis	36.49000	398,414	1,806,691	2,205,105
14	City of St. Louis	16.14000	176,224	799,123	975,347
<b><i>Company Total:</i></b>		338.17000	3,692,290	16,743,456	20,435,746

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Sprint Missouri Inc.</b>					
1	Andrew	19.89000	58,531	59,477	118,008
2	Atchison	297.31000	874,912	889,041	1,763,953
3	Bates	569.94000	1,677,196	1,704,283	3,381,479
4	Benton	1,120.04000	3,296,009	3,349,238	6,645,247
5	Boone	43.18000	127,068	129,120	256,189
6	Buchanan	50.32000	148,080	150,471	298,551
7	Callaway	322.66000	949,511	964,845	1,914,356
8	Camden	116.90000	344,009	349,564	693,573
9	Carroll	85.57000	251,812	255,879	507,691
10	Cass	636.11000	1,871,919	1,902,150	3,774,069
11	Clay	360.26000	1,060,159	1,077,280	2,137,439
12	Clinton	68.78000	202,403	205,672	408,075
13	Cole	1,214.44000	3,573,805	3,631,521	7,205,326
14	Cooper	161.49000	475,226	482,901	958,127
15	Dallas	44.48000	130,894	133,008	263,902
16	Dekalb	50.25000	147,874	150,262	298,135
17	Dent	844.63000	2,485,543	2,525,684	5,011,227
18	Gentry	76.41000	224,856	228,488	453,344
19	Henry	1,205.60000	3,547,791	3,605,087	7,152,878
20	Holt	293.14000	862,641	876,572	1,739,213
21	Jackson	651.46000	1,917,090	1,948,051	3,865,141
22	Johnson	1,200.56000	3,532,960	3,590,016	7,122,976
23	Laclede	928.29000	2,731,734	2,775,851	5,507,586
24	Lafayette	797.50000	2,346,851	2,384,752	4,731,603
25	Maries	39.68000	116,769	118,654	235,423
26	Miller	100.82000	296,689	301,480	598,170
27	Moniteau	501.65000	1,476,235	1,500,076	2,976,312
28	Morgan	93.99000	276,590	281,057	557,647
29	Nodaway	421.79000	1,241,227	1,261,272	2,502,499
30	Osage	7.42000	21,835	22,188	44,023
31	Pettis	418.80000	1,232,428	1,252,331	2,484,759
32	Phelps	858.81000	2,527,271	2,568,086	5,095,358
33	Platte	566.07000	1,665,808	1,692,710	3,358,518
34	Pulaski	656.88000	1,933,040	1,964,258	3,897,298
35	Ray	219.34000	645,465	655,889	1,301,354
36	St. Clair	137.31000	404,070	410,596	814,666
37	Saline	441.96000	1,300,582	1,321,586	2,622,168
<b>Company Total:</b>		15,623.73000	45,976,883	46,719,398	92,696,281

\* Total Valuation may not sum due to rounding.

Telecommunication Companies



*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Wiltel Communications, LLC</b>					
1	Audrain	30.35000	241,644	237,906	479,550
2	Boone	23.38000	186,150	183,270	369,420
3	Callaway	2.39000	19,029	18,735	37,764
4	Clay	22.72000	180,895	178,096	358,991
5	Clinton	21.47000	170,943	168,298	339,240
6	Cooper	28.60000	227,711	224,188	451,899
7	Daviess	13.30000	105,894	104,255	210,149
8	DeKalb	13.24000	105,416	103,785	209,201
9	Harrison	33.20000	264,336	260,246	524,582
10	Jackson	49.88000	397,141	390,996	788,137
11	Johnson	34.10000	271,502	267,301	538,803
12	Lincoln	22.73000	180,975	178,175	359,149
13	Moniteau	5.08000	40,447	39,821	80,267
14	Montgomery	22.14000	176,277	173,550	349,827
15	Pettis	24.52000	195,226	192,206	387,432
16	Platte	2.00000	15,924	15,677	31,601
17	St. Charles	38.62000	307,490	302,732	610,222
18	Warren	3.84000	30,574	30,101	60,675
19	City of St. Louis	10.54000	83,919	82,620	166,539
<b><i>Company Total:</i></b>		402.10000	3,201,490	3,151,957	6,353,447

\* Total Valuation may not sum due to rounding.

Telecommunication Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Alma Communications Company</b>					
1	Lafayette	83.97000	99,338	101,469	200,807
	<b><i>Company Total:</i></b>	83.97000	99,338	101,469	200,807
<b>BPS Telephone Company</b>					
1	New Madrid	24.27000	154,455	118,046	272,500
2	Pemiscot	111.84000	711,751	543,973	1,255,724
3	Stoddard	90.57000	576,389	440,519	1,016,907
	<b><i>Company Total:</i></b>	226.68000	1,442,594	1,102,537	2,545,132
<b>Cass County Telephone Company</b>					
1	Bates	146.02000	869,043	509,205	1,378,247
2	Cass	813.25000	4,840,083	2,835,986	7,676,069
3	Henry	31.62000	188,187	110,266	298,454
4	Johnson	34.34000	204,376	119,751	324,127
	<b><i>Company Total:</i></b>	1,025.23000	6,101,689	3,575,208	9,676,897
<b>Chariton Valley Telephone Corp.</b>					
1	Carroll	394.27000	761,020	248,144	1,009,164
2	Chariton	758.31000	1,463,689	477,262	1,940,951
3	Howard	11.83000	22,834	7,446	30,280
4	Linn	254.58000	491,390	160,227	651,617
5	Livingston	71.05000	137,141	44,717	181,858
6	Macon	1,083.13000	2,090,656	681,696	2,772,353
7	Monroe	29.10000	56,169	18,315	74,484
8	Randolph	745.56000	1,439,079	469,238	1,908,317
	<b><i>Company Total:</i></b>	3,347.83000	6,461,978	2,107,044	8,569,022
<b>Choctaw Telephone Company</b>					
1	Greene	9.95000	12,330	5,744	18,074
2	Lawrence	79.00000	97,898	45,602	143,500
	<b><i>Company Total:</i></b>	88.95000	110,228	51,346	161,574
<b>Citizens Telephone Company</b>					
1	Lafayette	404.05000	1,749,278	1,324,925	3,074,203
	<b><i>Company Total:</i></b>	404.05000	1,749,278	1,324,925	3,074,203

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Telephone Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Craw Kan Telephone Coop. Inc.</b>					
1	Barton	11.88000	18,715	7,174	25,889
2	Bates	451.95000	711,970	272,914	984,883
3	Jasper	385.01000	606,517	232,491	839,008
4	Vernon	52.83000	83,225	31,902	115,126
<b>Company Total:</b>		901.67000	1,420,426	544,481	1,964,907
<b>Ellington Telephone Company</b>					
1	Reynolds	333.00000	522,954	524,850	1,047,804
2	Shannon	9.97000	15,657	15,714	31,371
<b>Company Total:</b>		342.97000	538,612	540,564	1,079,176
<b>Farber Telephone Company</b>					
1	Audrain	9.10000	15,992	47,611	63,604
<b>Company Total:</b>		9.10000	15,992	47,611	63,604
<b>Fidelity Telephone Company</b>					
1	Crawford	115.53000	119,498	110,253	229,751
2	Franklin	1,150.17000	1,189,677	1,097,632	2,287,308
3	Gasconade	670.03000	693,044	639,424	1,332,468
4	Osage	0.18000	186	172	358
5	Washington	100.63000	104,086	96,033	200,120
<b>Company Total:</b>		2,036.54000	2,106,492	1,943,513	4,050,005
<b>First Fiber Corporation</b>					
1	Atchison	23.08000	59,190	15,356	74,546
2	Nodaway	27.19000	69,730	18,091	87,821
<b>Company Total:</b>		50.27000	128,920	33,447	162,367
<b>Goodman Telephone Company</b>					
1	McDonald	435.48000	841,865	200,515	1,042,380
2	Newton	50.60000	97,819	23,299	121,118
<b>Company Total:</b>		486.08000	939,684	223,813	1,163,498
<b>Granby Telephone Company</b>					
1	Newton	265.00000	430,072	572,258	1,002,331
<b>Company Total:</b>		265.00000	430,072	572,258	1,002,331

\* Total Valuation may not sum due to rounding.

Telephone Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Grand River Mutual Telephone Corp.</b>					
1	Andrew	4.55000	4,221	2,578	6,800
2	Daviess	181.45000	168,346	102,813	271,159
3	Gentry	360.42000	334,391	204,220	538,611
4	Grundy	522.08000	484,376	295,820	780,196
5	Harrison	1,138.53000	1,056,307	645,111	1,701,419
6	Linn	469.97000	436,029	266,293	702,323
7	Livingston	119.63000	110,991	67,784	178,775
8	Mercer	685.19000	635,707	388,241	1,023,948
9	Nodaway	561.03000	520,513	317,890	838,403
10	Putnam	182.61000	169,422	103,470	272,892
11	Sullivan	245.93000	228,169	139,348	367,518
12	Worth	172.23000	159,792	97,589	257,380
<b>Company Total:</b>		4,643.62000	4,308,265	2,631,158	6,939,423
<b>Green Hills Telecommunication Services</b>					
1	Carroll	35.73000	242,848	80,367	323,215
<b>Company Total:</b>		35.73000	242,848	80,367	323,215
<b>Green Hills Telephone Corporation</b>					
1	Caldwell	354.27000	273,642	196,287	469,929
2	Carroll	562.67000	434,613	311,753	746,365
3	Daviess	101.97000	78,763	56,497	135,260
4	Linn	9.95000	7,685	5,513	13,198
5	Livingston	390.85000	301,897	216,554	518,451
6	Ray	347.50000	268,413	192,536	460,949
<b>Company Total:</b>		1,767.21000	1,365,013	979,139	2,344,153
<b>Holway Telephone Company</b>					
1	Holt	75.55000	43,666	27,291	70,958
2	Nodaway	77.30000	44,678	27,924	72,601
<b>Company Total:</b>		152.85000	88,344	55,215	143,559
<b>Iamo Telephone Company</b>					
1	Atchison	131.90000	83,945	68,011	151,956
2	Nodaway	277.25000	176,450	142,957	319,406
<b>Company Total:</b>		409.15000	260,394	210,968	471,362

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Telephone Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Kingdom Telephone Company</b>					
1	Callaway	1,453.41000	1,569,920	1,175,967	2,745,887
2	Montgomery	386.05000	416,997	312,356	729,353
<b><i>Company Total:</i></b>		1,839.46000	1,986,917	1,488,323	3,475,240
<b>KLM Telephone Company</b>					
1	Bates	119.00000	95,646	110,606	206,253
2	Vernon	184.58000	148,357	171,560	319,917
<b><i>Company Total:</i></b>		303.58000	244,003	282,167	526,170
<b>Lathrop Telephone Company</b>					
1	Caldwell	12.55000	30,384	17,095	47,479
2	Clinton	181.01000	438,236	246,563	684,799
<b><i>Company Total:</i></b>		193.56000	468,620	263,658	732,278
<b>Le Ru Telephone Company</b>					
1	McDonald	634.12000	682,912	425,002	1,107,914
2	Newton	131.94000	142,092	88,429	230,521
<b><i>Company Total:</i></b>		766.06000	825,004	513,431	1,338,435
<b>Mark Twain Communications Co.</b>					
1	Knox	1.89000	7,691	2,533	10,223
2	Lewis	117.61000	478,581	157,601	636,182
<b><i>Company Total:</i></b>		119.50000	486,272	160,133	646,405
<b>Mark Twain Rural Telephone Company</b>					
1	Adair	221.16000	220,420	125,380	345,800
2	Clark	238.76000	237,961	135,358	373,319
3	Knox	672.31000	670,059	381,147	1,051,207
4	Lewis	237.28000	236,486	134,519	371,005
5	Macon	8.49000	8,462	4,813	13,275
6	Marion	355.56000	354,370	201,575	555,945
7	Schuyler	60.18000	59,979	34,117	94,096
8	Scotland	21.46000	21,388	12,166	33,554
9	Shelby	336.51000	335,384	190,775	526,158
<b><i>Company Total:</i></b>		2,151.71000	2,144,507	1,219,852	3,364,359

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Telephone Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>McDonald County Telephone Company</b>					
1	McDonald	221.00000	1,248,901	876,729	2,125,630
	<i>Company Total:</i>	221.00000	1,248,901	876,729	2,125,630
<b>Mid Missouri Telephone Company</b>					
1	Cole	1.54000	3,053	1,878	4,931
2	Cooper	683.95000	1,355,977	834,186	2,190,163
3	Miller	4.23000	8,386	5,159	13,545
4	Moniteau	337.41000	668,938	411,525	1,080,463
5	Morgan	91.04000	180,493	111,038	291,531
6	Pettis	69.46000	137,709	84,717	222,427
7	Saline	362.16000	718,007	441,712	1,159,718
	<i>Company Total:</i>	1,549.79000	3,072,564	1,890,215	4,962,779
<b>Miller Telephone Company</b>					
1	Dade	1.90000	3,158	1,841	4,999
2	Lawrence	243.10000	404,016	235,600	639,615
	<i>Company Total:</i>	245.00000	407,173	237,441	644,614
<b>Mo-Kan Dial Company Inc.</b>					
1	Cass	122.37000	335,661	129,650	465,311
	<i>Company Total:</i>	122.37000	335,661	129,650	465,311
<b>New Florence Telephone Company</b>					
1	Montgomery	41.87000	123,678	62,229	185,907
	<i>Company Total:</i>	41.87000	123,678	62,229	185,907
<b>New London Telephone Company</b>					
1	Ralls	96.00000	275,066	203,179	478,245
	<i>Company Total:</i>	96.00000	275,066	203,179	478,245

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Telephone Companies

*State Tax Commission Annual Report - 2005*

	County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Northeast Missouri Rural Telephone</b>					
1	Adair	523.45000	699,170	445,243	1,144,413
2	Clark	212.81000	284,249	181,015	465,264
3	Knox	17.66000	23,588	15,021	38,610
4	Linn	37.29000	49,808	31,719	81,527
5	Macon	2.94000	3,927	2,501	6,428
6	Putnam	817.95000	1,092,532	695,743	1,788,275
7	Schuyler	167.66000	223,943	142,610	366,553
8	Scotland	874.50000	1,168,066	743,844	1,911,909
9	Sullivan	556.52000	743,341	473,372	1,216,713
<b>Company Total:</b>		3,210.78000	4,288,625	2,731,067	7,019,692
<b>Orchard Farm Telephone Company</b>					
1	St. Charles	76.44000	154,088	116,040	270,128
<b>Company Total:</b>		76.44000	154,088	116,040	270,128
<b>Oregon Farmer Mutual Telephone</b>					
1	Holt	180.34000	153,206	158,762	311,968
<b>Company Total:</b>		180.34000	153,206	158,762	311,968
<b>Ozark Telephone Company</b>					
1	McDonald	366.78000	1,982,019	856,867	2,838,887
<b>Company Total:</b>		366.78000	1,982,019	856,867	2,838,887
<b>Peace Valley Telephone Company</b>					
1	Howell	283.92000	50,639	116,808	167,448
2	Oregon	10.14000	1,809	4,172	5,980
<b>Company Total:</b>		294.06000	52,448	120,980	173,428
<b>Rock Port Telephone Company</b>					
1	Atchison	289.36000	393,087	275,832	668,919
<b>Company Total:</b>		289.36000	393,087	275,832	668,919
<b>Seneca Telephone Company</b>					
1	McDonald	161.66000	409,755	191,763	601,518
2	Newton	474.18000	1,201,889	562,478	1,764,368
<b>Company Total:</b>		635.84000	1,611,644	754,242	2,365,886

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Telephone Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Steelville Telephone Company</b>					
1	Crawford	599.00000	2,937,146	1,590,917	4,528,063
2	Dent	46.00000	225,557	122,174	347,731
3	Iron	45.00000	220,654	119,518	340,172
4	Washington	57.00000	279,495	151,389	430,884
<b><i>Company Total:</i></b>		747.00000	3,662,852	1,983,998	5,646,850
<b>Stoutland Telephone Company</b>					
1	Camden	92.06000	411,961	216,079	628,040
2	Dallas	7.00000	31,324	16,430	47,755
3	Laclede	205.49000	919,551	482,317	1,401,869
<b><i>Company Total:</i></b>		304.55000	1,362,837	714,827	2,077,664

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Telephone Companies



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County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Aero Charter Inc.</b>				
1 St. Louis	100.00000	0	35,043	35,043
<i>Company Total:</i>	100.00000	0	35,043	35,043
<b>Air Clayco</b>				
1 St. Louis	100.00000	0	99,132	99,132
<i>Company Total:</i>	100.00000	0	99,132	99,132
<b>Aircraft Management Inc.</b>				
1 Clay	100.00000	0	229,000	229,000
<i>Company Total:</i>	100.00000	0	229,000	229,000
<b>American Capital Corporation</b>				
1 St. Louis	100.00000	0	23,338	23,338
<i>Company Total:</i>	100.00000	0	23,338	23,338
<b>Anheuser-Busch Companies Inc.</b>				
1 St. Louis	100.00000	0	4,194,688	4,194,688
<i>Company Total:</i>	100.00000	0	4,194,688	4,194,688
<b>Applebee's International Co.</b>				
1 Clay	100.00000	0	345,831	345,831
<i>Company Total:</i>	100.00000	0	345,831	345,831
<b>ASCO Inc.</b>				
1 St. Louis	100.00000	0	235,504	235,504
<i>Company Total:</i>	100.00000	0	235,504	235,504
<b>AV Corp. Inc.</b>				
1 St. Louis	100.00000	0	41,182	41,182
<i>Company Total:</i>	100.00000	0	41,182	41,182
<b>AVN Air, LLC</b>				
1 St. Louis	100.00000	0	1,048,792	1,048,792
<i>Company Total:</i>	100.00000	0	1,048,792	1,048,792

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**Commercial Aircraft**

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>B 4 A LLC</b>				
1 Clay	100.00000	0	171,216	171,216
<i>Company Total:</i>	100.00000	0	171,216	171,216
<b>B T Aviation LP</b>				
1 Greene	100.00000	0	427,860	427,860
<i>Company Total:</i>	100.00000	0	427,860	427,860
<b>Baird Air, LLC</b>				
1 Greene	100.00000	0	288,685	288,685
<i>Company Total:</i>	100.00000	0	288,685	288,685
<b>Barry-Wehmler Companies, Inc.</b>				
1 St. Louis	100.00000	0	5,778	5,778
<i>Company Total:</i>	100.00000	0	5,778	5,778
<b>Big Sky Aviation, LLC</b>				
1 St. Louis	100.00000	0	56,304	56,304
<i>Company Total:</i>	100.00000	0	56,304	56,304
<b>Brown Shoe Co. Inc.</b>				
1 St. Louis	100.00000	0	148,592	148,592
<i>Company Total:</i>	100.00000	0	148,592	148,592
<b>C&amp;K Leasing Inc.</b>				
1 St. Louis	100.00000	0	61,349	61,349
<i>Company Total:</i>	100.00000	0	61,349	61,349
<b>CA Leasing Corporation</b>				
1 St. Louis	100.00000	0	368,525	368,525
<i>Company Total:</i>	100.00000	0	368,525	368,525
<b>CDP Aviation LP</b>				
1 Greene	100.00000	0	140,342	140,342
<i>Company Total:</i>	100.00000	0	140,342	140,342

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Central Services, LLC</b>				
1 St. Louis	100.00000	0	298,129	298,129
<i>Company Total:</i>	100.00000	0	298,129	298,129
<b>Cequel III Aviation, LLC</b>				
1 St. Louis	100.00000	0	346,871	346,871
<i>Company Total:</i>	100.00000	0	346,871	346,871
<b>CIT Group/Equipment Financing, Inc.</b>				
1 St. Louis	100.00000	0	214,669	214,669
<i>Company Total:</i>	100.00000	0	214,669	214,669
<b>CIT Leasing Corporation</b>				
1 St. Louis	100.00000	0	241,409	241,409
<i>Company Total:</i>	100.00000	0	241,409	241,409
<b>Conway Air Corporation</b>				
1 St. Louis	100.00000	0	97,652	97,652
<i>Company Total:</i>	100.00000	0	97,652	97,652
<b>Corporate Aircraft Trust 2001B</b>				
1 St. Louis	100.00000	0	455,303	455,303
<i>Company Total:</i>	100.00000	0	455,303	455,303
<b>D &amp; K Health Care Resource, Inc.</b>				
1 St. Louis	100.00000	0	71,819	71,819
<i>Company Total:</i>	100.00000	0	71,819	71,819
<b>Dairy Farmers of America, Inc.</b>				
1 Platte	100.00000	0	479,538	479,538
<i>Company Total:</i>	100.00000	0	479,538	479,538
<b>Data Research Associates</b>				
1 St. Louis	100.00000	0	3,257	3,257
<i>Company Total:</i>	100.00000	0	3,257	3,257

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>DeBruce Grain, Inc.</b>				
1 Clay	100.00000	0	122,310	122,310
<i>Company Total:</i>	100.00000	0	122,310	122,310
<b>Distribution Air &amp; Transportation Services LLC</b>				
1 Greene	100.00000	0	71,713	71,713
<i>Company Total:</i>	100.00000	0	71,713	71,713
<b>DREI-T's L.L.C.</b>				
1 St. Louis	100.00000	0	164,315	164,315
<i>Company Total:</i>	100.00000	0	164,315	164,315
<b>Drury Development Corporation</b>				
1 St. Louis	100.00000	0	206,667	206,667
<i>Company Total:</i>	100.00000	0	206,667	206,667
<b>DSW Development Corporation</b>				
1 Scott	100.00000	0	59,594	59,594
<i>Company Total:</i>	100.00000	0	59,594	59,594
<b>E. M. Stivers, Inc.</b>				
1 St. Louis	100.00000	0	37,608	37,608
<i>Company Total:</i>	100.00000	0	37,608	37,608
<b>Emerson Electric Company</b>				
1 St. Louis	100.00000	0	1,003,834	1,003,834
<i>Company Total:</i>	100.00000	0	1,003,834	1,003,834
<b>Enterprise Rent-A-Car</b>				
1 St. Louis	100.00000	0	773,022	773,022
<i>Company Total:</i>	100.00000	0	773,022	773,022
<b>Executive Beechcraft Inc.</b>				
1 Clay	100.00000	0	41,465	41,465
<i>Company Total:</i>	100.00000	0	41,465	41,465

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Fielding Aviation LLC</b>				
1 St. Louis	100.00000	0	257,554	257,554
<i>Company Total:</i>	100.00000	0	257,554	257,554
<b>Fisher Controls International, LLC</b>				
1 St. Louis	100.00000	0	162,658	162,658
<i>Company Total:</i>	100.00000	0	162,658	162,658
<b>Frederick Marine Corporation</b>				
1 St. Louis	100.00000	0	103,863	103,863
<i>Company Total:</i>	100.00000	0	103,863	103,863
<b>Frontenac Properties Inc.</b>				
1 St. Louis	100.00000	0	180,447	180,447
<i>Company Total:</i>	100.00000	0	180,447	180,447
<b>G.W. VanKeppel Company</b>				
1 Clay	100.00000	0	68,172	68,172
<i>Company Total:</i>	100.00000	0	68,172	68,172
<b>Ginnaire Rental Inc.</b>				
1 St. Louis	100.00000	0	843,973	843,973
<i>Company Total:</i>	100.00000	0	843,973	843,973
<b>H &amp; H Color Lab. Inc.</b>				
1 Clay	100.00000	0	82,207	82,207
<i>Company Total:</i>	100.00000	0	82,207	82,207
<b>Hallmark Cards Inc.</b>				
1 Clay	100.00000	0	522,491	522,491
<i>Company Total:</i>	100.00000	0	522,491	522,491
<b>Harbour Group Industries</b>				
1 St. Louis	100.00000	0	187,181	187,181
<i>Company Total:</i>	100.00000	0	187,181	187,181

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>HBE Corporation</b>				
1 St. Louis	100.00000	0	11,405	11,405
<i>Company Total:</i>	100.00000	0	11,405	11,405
<b>Hermann Aviation Inc.</b>				
1 St. Louis	100.00000	0	74,912	74,912
<i>Company Total:</i>	100.00000	0	74,912	74,912
<b>Jack Henry &amp; Associates Inc.</b>				
1 Barry	100.00000	0	1,475,814	1,475,814
<i>Company Total:</i>	100.00000	0	1,475,814	1,475,814
<b>JNM Air-Delaware, LLC</b>				
1 St. Louis	100.00000	0	32,079	32,079
<i>Company Total:</i>	100.00000	0	32,079	32,079
<b>John Fabick Tractor Company</b>				
1 St. Louis	100.00000	0	34,501	34,501
<i>Company Total:</i>	100.00000	0	34,501	34,501
<b>Joyce Meyer Ministries, Inc.</b>				
1 St. Louis	100.00000	0	198,250	198,250
<i>Company Total:</i>	100.00000	0	198,250	198,250
<b>Kaleidoscope Aviation Corporation</b>				
1 Clay	100.00000	0	125,100	125,100
<i>Company Total:</i>	100.00000	0	125,100	125,100
<b>Kansas City Life Insurance Company</b>				
1 Clay	100.00000	0	800,769	800,769
<i>Company Total:</i>	100.00000	0	800,769	800,769
<b>Leggett &amp; Platt Inc.</b>				
1 Jasper	100.00000	0	65,403	65,403
<i>Company Total:</i>	100.00000	0	65,403	65,403

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Loren Cook Company</b>				
1        Greene	100.00000	0	262,454	262,454
<i>Company Total:</i>	100.00000	0	262,454	262,454
<b>Massman Construction Co.</b>				
1        Clay	100.00000	0	548,434	548,434
<i>Company Total:</i>	100.00000	0	548,434	548,434
<b>Maverick Tube Corporation</b>				
1        St. Louis	100.00000	0	244,642	244,642
<i>Company Total:</i>	100.00000	0	244,642	244,642
<b>May Department Stores Company</b>				
1        St. Louis	100.00000	0	257,197	257,197
<i>Company Total:</i>	100.00000	0	257,197	257,197
<b>McDonnell Douglas Corporation</b>				
1        St. Louis	100.00000	0	193,182	193,182
<i>Company Total:</i>	100.00000	0	193,182	193,182
<b>Merlin Aviation, LLC</b>				
1        St. Louis	100.00000	0	4,477	4,477
<i>Company Total:</i>	100.00000	0	4,477	4,477
<b>Metal Exchange Corporation</b>				
1        St. Louis	100.00000	0	20,519	20,519
<i>Company Total:</i>	100.00000	0	20,519	20,519
<b>MHS Consulting Corp</b>				
1        St. Louis	100.00000	0	542,709	542,709
<i>Company Total:</i>	100.00000	0	542,709	542,709
<b>Midwest Flight I, LLC</b>				
1        Jasper	100.00000	0	262,416	262,416
<i>Company Total:</i>	100.00000	0	262,416	262,416

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Monsanto Company</b>				
1 St. Louis	100.00000	0	1,179,421	1,179,421
<i>Company Total:</i>	100.00000	0	1,179,421	1,179,421
<b>Moran Foods Inc.</b>				
1 St. Louis	100.00000	0	332,402	332,402
<i>Company Total:</i>	100.00000	0	332,402	332,402
<b>Mueller Transportation Inc.</b>				
1 Greene	100.00000	0	149,933	149,933
<i>Company Total:</i>	100.00000	0	149,933	149,933
<b>Murphy Hoffman Company</b>				
1 Clay	100.00000	0	252,773	252,773
<i>Company Total:</i>	100.00000	0	252,773	252,773
<b>N265 LLC</b>				
1 St. Louis	100.00000	0	17,109	17,109
<i>Company Total:</i>	100.00000	0	17,109	17,109
<b>Natoli Engineering Co. Inc.</b>				
1 St. Louis	100.00000	0	12,139	12,139
<i>Company Total:</i>	100.00000	0	12,139	12,139
<b>Nestle Purina PetCare Company</b>				
1 St. Louis	100.00000	0	1,344,734	1,344,734
<i>Company Total:</i>	100.00000	0	1,344,734	1,344,734
<b>NSI Leasing, LLC</b>				
1 St. Louis	100.00000	0	117,547	117,547
<i>Company Total:</i>	100.00000	0	117,547	117,547
<b>NWW Excel, Inc.</b>				
1 Clay	100.00000	0	110,823	110,823
<i>Company Total:</i>	100.00000	0	110,823	110,823

\* Total Valuation may not sum due to rounding.

Commercial Aircraft



*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Oasis Sales Corporation</b>				
1 Jasper	100.00000	0	141,965	141,965
<i>Company Total:</i>	100.00000	0	141,965	141,965
<b>O'Reilly Aviation</b>				
1 Greene	100.00000	0	221,636	221,636
<i>Company Total:</i>	100.00000	0	221,636	221,636
<b>Paul G. Ruff</b>				
1 Greene	100.00000	0	56,000	56,000
<i>Company Total:</i>	100.00000	0	56,000	56,000
<b>Prime Aire, Inc</b>				
1 Greene	100.00000	0	624,047	624,047
<i>Company Total:</i>	100.00000	0	624,047	624,047
<b>Rex Industrial Corporation</b>				
1 St. Louis	100.00000	0	149,459	149,459
<i>Company Total:</i>	100.00000	0	149,459	149,459
<b>Russell Stover Candies Inc.</b>				
1 Clay	100.00000	0	416,137	416,137
<i>Company Total:</i>	100.00000	0	416,137	416,137
<b>Sabreliner Corporation</b>				
1 St. Louis	100.00000	0	1,391	1,391
<i>Company Total:</i>	100.00000	0	1,391	1,391
<b>Saturn of Kansas City, Inc.</b>				
1 Clay	100.00000	0	515,446	515,446
<i>Company Total:</i>	100.00000	0	515,446	515,446
<b>ShannAir Inc.</b>				
1 St. Louis	100.00000	0	90,197	90,197
<i>Company Total:</i>	100.00000	0	90,197	90,197

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Siegel-Robert Inc.</b>				
1 St. Louis	100.00000	0	863,353	863,353
<i>Company Total:</i>	100.00000	0	863,353	863,353
<b>Sierra Aviation Inc.</b>				
1 Clay	100.00000	0	932,963	932,963
<i>Company Total:</i>	100.00000	0	932,963	932,963
<b>Spartech Corporation</b>				
1 St. Louis	100.00000	0	117,848	117,848
<i>Company Total:</i>	100.00000	0	117,848	117,848
<b>Springfield Flying Service, Inc.</b>				
1 Greene	100.00000	0	183,313	183,313
<i>Company Total:</i>	100.00000	0	183,313	183,313
<b>Sprint United Mgmt. Company</b>				
1 Clay	100.00000	0	2,602,797	2,602,797
<i>Company Total:</i>	100.00000	0	2,602,797	2,602,797
<b>St. Louis Helicopter, LLC</b>				
1 St. Louis	100.00000	0	31,601	31,601
<i>Company Total:</i>	100.00000	0	31,601	31,601
<b>STL Executive Beechcraft, Inc.</b>				
1 St. Louis	100.00000	0	18,934	18,934
<i>Company Total:</i>	100.00000	0	18,934	18,934
<b>Surdex Corporation</b>				
1 St. Louis	100.00000	0	83,815	83,815
<i>Company Total:</i>	100.00000	0	83,815	83,815
<b>T 6 LLC</b>				
1 St. Louis	100.00000	0	100,235	100,235
<i>Company Total:</i>	100.00000	0	100,235	100,235

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>TADIC Inc.</b>				
1 Clay	100.00000	0	825,776	825,776
<i>Company Total:</i>	100.00000	0	825,776	825,776
<b>Twentieth Investors Inc.</b>				
1 St. Louis	100.00000	0	72,567	72,567
<i>Company Total:</i>	100.00000	0	72,567	72,567
<b>Twin Springs Aviation</b>				
1 St. Louis	100.00000	0	15,717	15,717
<i>Company Total:</i>	100.00000	0	15,717	15,717
<b>United Industries Corporation</b>				
1 St. Louis	100.00000	0	1,288	1,288
<i>Company Total:</i>	100.00000	0	1,288	1,288
<b>Voltron Air L.L.C.</b>				
1 St. Louis	100.00000	0	205,615	205,615
<i>Company Total:</i>	100.00000	0	205,615	205,615
<b>Wholesale Lumber &amp; Materials Company</b>				
1 Greene	100.00000	0	130,512	130,512
<i>Company Total:</i>	100.00000	0	130,512	130,512
<b>WKC Corporation</b>				
1 St. Louis	100.00000	0	30,565	30,565
<i>Company Total:</i>	100.00000	0	30,565	30,565
<b>Zurich Holding Company of America</b>				
1 Clay	100.00000	0	592,899	592,899
<i>Company Total:</i>	100.00000	0	592,899	592,899

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Commercial Aircraft

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>ABX Air, Inc.</b>				
1 Boone	22.00000	0	56,338	56,338
2 Greene	20.00000	0	51,216	51,216
3 Platte	37.00000	0	94,750	94,750
4 St. Louis	21.00000	0	53,777	53,777
<i>Company Total:</i>	100.00000	0	256,082	256,082
<b>Air Midwest, Inc. (dba) US Airways Express</b>				
1 Platte	100.00000	0	261,773	261,773
<i>Company Total:</i>	100.00000	0	261,773	261,773
<b>Air One Express, Inc.</b>				
1 Greene	66.66667	0	36,359	36,359
2 St. Louis	33.33333	0	18,180	18,180
<i>Company Total:</i>	100.00000	0	54,539	54,539
<b>Air Transport International, LLC</b>				
1 Platte	72.41379	0	13,065	13,065
2 St. Louis	27.58621	0	4,977	4,977
<i>Company Total:</i>	100.00000	0	18,042	18,042
<b>Air Wisconsin Airline Corporation</b>				
1 Greene	99.18033	0	3,530,519	3,530,519
2 Platte	0.81967	0	29,178	29,178
<i>Company Total:</i>	100.00000	0	3,559,696	3,559,696
<b>AirNet Systems Inc.</b>				
1 Boone	7.25689	0	27,768	27,768
2 Clay	92.74311	0	354,872	354,872
<i>Company Total:</i>	100.00000	0	382,639	382,639
<b>AirTran Airways Inc.</b>				
1 Clay	100.00000	0	2,215,781	2,215,781
<i>Company Total:</i>	100.00000	0	2,215,781	2,215,781

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Airline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Allegiant Air LLC</b>					
1	Boone	0.38023	0	613	613
2	Greene	7.98479	0	12,879	12,879
3	Platte	7.60456	0	12,266	12,266
4	St. Louis	84.03042	0	135,534	135,534
<b>Company Total:</b>		100.00000	0	161,292	161,292
<b>America West Airlines</b>					
1	Platte	49.74326	0	417,553	417,553
2	St. Louis	50.25674	0	421,863	421,863
<b>Company Total:</b>		100.00000	0	839,416	839,416
<b>American Airlines Inc &amp; TWA LLC</b>					
1	Platte	28.06601	0	830,236	830,236
2	St. Louis	71.93399	0	2,127,918	2,127,918
<b>Company Total:</b>		100.00000	0	2,958,154	2,958,154
<b>American Check Transport Inc.</b>					
1	Platte	100.00000	0	31,842	31,842
<b>Company Total:</b>		100.00000	0	31,842	31,842
<b>American Eagle Airlines Inc.</b>					
1	Greene	80.75755	0	1,411,633	1,411,633
2	St. Louis	19.24245	0	336,356	336,356
<b>Company Total:</b>		100.00000	0	1,747,989	1,747,989
<b>Ameriflight Inc.</b>					
1	Clay	14.28571	0	12	12
2	Greene	85.71429	0	69	69
<b>Company Total:</b>		100.00000	0	81	81
<b>ASTAR Air Cargo, Inc.</b>					
1	Platte	49.90291	0	87,294	87,294
2	St. Louis	50.09709	0	87,634	87,634
<b>Company Total:</b>		100.00000	0	174,928	174,928

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Airline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>ATA Airlines, Inc.</b>					
1	Greene	9.09091	0	827	827
2	Platte	54.54545	0	4,964	4,964
3	St. Louis	36.36364	0	3,310	3,310
<b>Company Total:</b>		100.00000	0	9,102	9,102
<b>Atlantic Southeast Airlines, Inc.</b>					
1	Platte	100.00000	0	108,097	108,097
<b>Company Total:</b>		100.00000	0	108,097	108,097
<b>Berry Aviation, Inc.</b>					
1	Boone	3.27869	0	157	157
2	Clay	1.63934	0	79	79
3	Jasper	3.27869	0	157	157
4	Johnson	34.42623	0	1,653	1,653
5	Pettis	1.63934	0	79	79
6	Platte	37.70492	0	1,811	1,811
7	Pulaski	18.03279	0	866	866
<b>Company Total:</b>		100.00000	0	4,802	4,802
<b>Capital Cargo International Airlines</b>					
1	Platte	51.56446	0	6,849	6,849
2	St. Louis	48.43554	0	6,433	6,433
<b>Company Total:</b>		100.00000	0	13,282	13,282
<b>Casino Express Airlines, Inc.</b>					
1	Greene	56.25000	0	1,348	1,348
2	Platte	31.25000	0	749	749
3	St. Louis	12.50000	0	300	300
<b>Company Total:</b>		100.00000	0	2,396	2,396
<b>Chautauqua Airlines Inc.</b>					
1	Greene	0.04225	0	1,825	1,825
2	Platte	0.58447	0	25,246	25,246
3	St. Louis	99.30991	0	4,289,738	4,289,738
4	Scott	0.06338	0	2,738	2,738
<b>Company Total:</b>		100.00000	0	4,319,547	4,319,547

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Airline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Comair Inc.</b>					
1	Greene	11.41185	0	323,932	323,932
2	Platte	20.86686	0	592,319	592,319
3	St. Louis	67.72129	0	1,922,311	1,922,311
<b>Company Total:</b>		100.00000	0	2,838,562	2,838,562
<b>Continental Air Lines Inc.</b>					
1	Platte	66.82927	0	6,600	6,600
2	St. Louis	33.17073	0	3,276	3,276
<b>Company Total:</b>		100.00000	0	9,876	9,876
<b>Contract Air Cargo, Inc.</b>					
1	Boone	13.13869	0	2,344	2,344
2	Greene	2.91971	0	521	521
3	Jasper	0.72993	0	130	130
4	Platte	45.25547	0	8,074	8,074
5	St. Louis	36.49635	0	6,512	6,512
6	Scott	1.45985	0	260	260
<b>Company Total:</b>		100.00000	0	17,842	17,842
<b>CST-ROM Holdings, LLC</b>					
1	Callaway	1.08696	0	706	706
2	Clay	95.65217	0	62,112	62,112
3	Jasper	1.08696	0	706	706
4	St. Louis	2.17391	0	1,412	1,412
<b>Company Total:</b>		100.00000	0	64,936	64,936
<b>Custom Air Transport Inc.</b>					
1	Platte	57.53425	0	16,870	16,870
2	St. Louis	42.46575	0	12,452	12,452
<b>Company Total:</b>		100.00000	0	29,322	29,322
<b>Delta Air Lines Inc.</b>					
1	Platte	62.61109	0	8,092,213	8,092,213
2	St. Louis	37.38891	0	4,832,355	4,832,355
<b>Company Total:</b>		100.00000	0	12,924,567	12,924,567
<b>Edgar Aviation LLC</b>					
1	Clay	100.00000	0	69,088	69,088
<b>Company Total:</b>		100.00000	0	69,088	69,088

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Airline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>ExpressJet Airlines, Inc.</b>					
1	Platte	46.79184	0	2,276,183	2,276,183
2	St. Louis	53.20816	0	2,588,303	2,588,303
<i>Company Total:</i>		100.00000	0	4,864,486	4,864,486
<b>Federal Express Corporation</b>					
1	Greene	28.11576	0	873,943	873,943
2	Jasper	1.20406	0	37,427	37,427
3	Platte	46.36671	0	1,441,251	1,441,251
4	St. Louis	24.31348	0	755,754	755,754
<i>Company Total:</i>		100.00000	0	3,108,375	3,108,375
<b>Frontier Airlines Inc.</b>					
1	Platte	64.73068	0	1,722,202	1,722,202
2	St. Louis	35.26932	0	938,363	938,363
<i>Company Total:</i>		100.00000	0	2,660,565	2,660,565
<b>Grand Holdings Inc. D/B/A Champion Air</b>					
1	Boone	2.29226	0	813	813
2	Clay	0.19102	0	68	68
3	Greene	0.57307	0	203	203
4	Platte	4.58453	0	1,626	1,626
5	St. Louis	92.35912	0	32,761	32,761
<i>Company Total:</i>		100.00000	0	35,471	35,471
<b>Gulf &amp; Caribbean Cargo, Inc.</b>					
1	Boone	20.00000	0	1,131	1,131
2	Jasper	4.44444	0	251	251
3	Platte	15.55556	0	880	880
4	St. Louis	55.55556	0	3,143	3,143
5	Scott	4.44444	0	251	251
<i>Company Total:</i>		100.00000	0	5,657	5,657
<b>IFL Group, Inc.</b>					
1	Jasper	8.33333	0	914	914
2	Platte	66.66667	0	7,312	7,312
3	St. Louis	16.66667	0	1,828	1,828
4	Scott	8.33333	0	914	914
<i>Company Total:</i>		100.00000	0	10,968	10,968

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Airline Companies



*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Kalitta Charters, LLC</b>					
1	Boone	8.13953	0	532	532
2	Callaway	0.58140	0	38	38
3	Clay	6.97674	0	456	456
4	Greene	12.79070	0	836	836
5	Perry	1.16279	0	76	76
6	Platte	41.86047	0	2,736	2,736
7	St. Louis	24.41860	0	1,596	1,596
8	Scott	4.06977	0	266	266
<b>Company Total:</b>		100.00000	0	6,537	6,537
<b>Kitty Hawk Inc.</b>					
1	Platte	49.75845	0	23,291	23,291
2	St. Louis	50.24155	0	23,517	23,517
<b>Company Total:</b>		100.00000	0	46,808	46,808
<b>Mesa Airlines, Inc.</b>					
1	Platte	34.08619	0	900,294	900,294
2	St. Louis	65.91381	0	1,740,933	1,740,933
<b>Company Total:</b>		100.00000	0	2,641,227	2,641,227
<b>Mesaba Aviation Inc.</b>					
1	Greene	17.64507	0	94,184	94,184
2	Platte	13.09042	0	69,872	69,872
3	St. Louis	69.26451	0	369,711	369,711
<b>Company Total:</b>		100.00000	0	533,767	533,767
<b>Miami Air International Inc.</b>					
1	Platte	100.00000	0	30,481	30,481
<b>Company Total:</b>		100.00000	0	30,481	30,481
<b>Midwest Airlines, Inc.</b>					
1	Platte	100.00000	0	5,427,047	5,427,047
<b>Company Total:</b>		100.00000	0	5,427,047	5,427,047

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Airline Companies

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County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Midwest Corporate Aviation, Inc.</b>					
1	Barry	6.66667	0	269	269
2	Buchanan	3.33333	0	135	135
3	Clay	70.00000	0	2,826	2,826
4	Greene	6.66667	0	269	269
5	Jasper	6.66667	0	269	269
6	Platte	6.66667	0	269	269
<i>Company Total:</i>		100.00000	0	4,037	4,037
<b>Multi-Aero Inc.</b>					
1	Stoddard	100.00000	0	227,105	227,105
<i>Company Total:</i>		100.00000	0	227,105	227,105
<b>Northwest Airlines Inc.</b>					
1	Boone	0.00964	0	138	138
2	Greene	2.96471	0	42,454	42,454
3	Platte	51.61975	0	739,185	739,185
4	St. Louis	45.40590	0	650,204	650,204
<i>Company Total:</i>		100.00000	0	1,431,981	1,431,981
<b>Pace Airlines, Inc.</b>					
1	Boone	6.06061	0	793	793
2	Greene	12.12121	0	1,586	1,586
3	Platte	54.54545	0	7,135	7,135
4	St. Louis	27.27273	0	3,568	3,568
<i>Company Total:</i>		100.00000	0	13,082	13,082
<b>Pak West Airlines</b>					
1	Platte	100.00000	0	28,450	28,450
<i>Company Total:</i>		100.00000	0	28,450	28,450
<b>Pinnacle Airlines, Inc.</b>					
1	Greene	78.38651	0	1,983,149	1,983,149
2	Platte	9.69296	0	245,228	245,228
3	St. Louis	11.92053	0	301,585	301,585
<i>Company Total:</i>		100.00000	0	2,529,962	2,529,962

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Airline Companies

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Planet Airways Inc.</b>				
1 Boone	4.08163	0	127	127
2 Clay	95.91837	0	2,984	2,984
<i>Company Total:</i>	100.00000	0	3,111	3,111
<b>Primaris Airlines, Inc.</b>				
1 Boone	25.00000	0	2,993	2,993
2 Clay	25.00000	0	2,993	2,993
3 St. Louis	25.00000	0	2,993	2,993
4 Scott	25.00000	0	2,993	2,993
<i>Company Total:</i>	100.00000	0	11,972	11,972
<b>PSA Airlines, Inc.</b>				
1 Platte	12.32877	0	27,298	27,298
2 St. Louis	87.67123	0	194,121	194,121
<i>Company Total:</i>	100.00000	0	221,419	221,419
<b>RegionsAir</b>				
1 Adair	4.93865	0	12,451	12,451
2 Pulaski	7.65729	0	19,305	19,305
3 St. Louis	79.32619	0	199,993	199,993
4 Scott	8.07787	0	20,366	20,366
<i>Company Total:</i>	100.00000	0	252,115	252,115
<b>Rhoades Aviation Inc.</b>				
1 Boone	33.33333	0	67	67
2 Jasper	33.33333	0	67	67
3 St. Louis	33.33333	0	67	67
<i>Company Total:</i>	100.00000	0	201	201
<b>Ryan International Airlines, Inc.</b>				
1 Greene	9.85915	0	19,834	19,834
2 Platte	87.32394	0	175,676	175,676
3 St. Louis	2.81690	0	5,667	5,667
<i>Company Total:</i>	100.00000	0	201,177	201,177
<b>Skyway Airlines, Inc.</b>				
1 St. Louis	100.00000	0	14,459	14,459
<i>Company Total:</i>	100.00000	0	14,459	14,459

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Airline Companies

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County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Skywest Airlines, Inc.</b>					
1	Greene	40.34944	0	629,769	629,769
2	Platte	55.89484	0	872,400	872,400
3	St. Louis	3.75572	0	58,619	58,619
<b>Company Total:</b>		100.00000	0	1,560,788	1,560,788
<b>Southwest Airlines Company</b>					
1	Platte	53.27785	0	13,149,647	13,149,647
2	St. Louis	46.72215	0	11,531,618	11,531,618
<b>Company Total:</b>		100.00000	0	24,681,265	24,681,265
<b>Springfield Aircraft Charter &amp; Sales, Inc.</b>					
1	Greene	100.00000	0	88,413	88,413
<b>Company Total:</b>		100.00000	0	88,413	88,413
<b>Traffic Management Corporation</b>					
1	Platte	69.09091	0	73,163	73,163
2	St. Louis	30.90909	0	32,731	32,731
<b>Company Total:</b>		100.00000	0	105,894	105,894
<b>Trans State Airlines Inc.</b>					
1	Boone	19.50209	0	453,284	453,284
2	Greene	18.53279	0	430,755	430,755
3	Jasper	11.92163	0	277,093	277,093
4	St. Louis	50.04349	0	1,163,154	1,163,154
<b>Company Total:</b>		100.00000	0	2,324,285	2,324,285
<b>United Airlines Inc.</b>					
1	Greene	0.01481	0	674	674
2	Platte	59.78679	0	2,721,677	2,721,677
3	St. Louis	40.19840	0	1,829,954	1,829,954
<b>Company Total:</b>		100.00000	0	4,552,305	4,552,305
<b>United Parcel Service Company</b>					
1	Greene	34.96365	0	1,720,854	1,720,854
2	Platte	32.25380	0	1,587,479	1,587,479
3	St. Louis	32.78255	0	1,613,504	1,613,504
<b>Company Total:</b>		100.00000	0	4,921,837	4,921,837

\* Total Valuation may not sum due to rounding.

Airline Companies

*State Tax Commission Annual Report - 2005*

County Name		Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>US Airways Inc.</b>					
1	Platte	86.67233	0	5,888,711	5,888,711
2	St. Louis	13.32767	0	905,512	905,512
<i><b>Company Total:</b></i>		100.00000	0	6,794,223	6,794,223
<b>USA Jet Airlines, Inc.</b>					
1	Clay	25.00000	0	38,340	38,340
2	Platte	25.00000	0	38,340	38,340
3	St. Louis	50.00000	0	76,679	76,679
<i><b>Company Total:</b></i>		100.00000	0	153,359	153,359
<b>Zantop Intl. Airlines Inc.</b>					
1	Platte	42.85714	0	16,318	16,318
2	St. Louis	57.14286	0	21,757	21,757
<i><b>Company Total:</b></i>		100.00000	0	38,075	38,075

\* Total Valuation may not sum due to rounding.

Airline Companies

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Private Car Companies</b>				
1 Adair	0.24404%	0	133,963	133,963
2 Andrew	0.24833%	0	136,315	136,315
3 Atchison	0.58903%	0	323,340	323,340
4 Audrain	1.87661%	0	1,030,139	1,030,139
5 Barry	0.92045%	0	505,268	505,268
6 Barton	1.45710%	0	799,855	799,855
7 Bates	1.47734%	0	810,964	810,964
8 Benton	0.50260%	0	275,898	275,898
9 Boone	0.42999%	0	236,035	236,035
10 Buchanan	0.84735%	0	465,144	465,144
11 Butler	1.09401%	0	600,544	600,544
12 Caldwell	1.08639%	0	596,362	596,362
13 Callaway	0.37856%	0	207,805	207,805
14 Camden	0.09762%	0	53,585	53,585
15 Cape Girardeau	1.39400%	0	765,220	765,220
16 Carroll	2.27660%	0	1,249,707	1,249,707
17 Cass	1.83899%	0	1,009,490	1,009,490
18 Chariton	1.26925%	0	696,736	696,736
19 Christian	0.18761%	0	102,988	102,988
20 Clark	0.73998%	0	406,201	406,201
21 Clay	2.41207%	0	1,324,073	1,324,073
22 Cole	1.06140%	0	582,639	582,639
23 Cooper	0.94378%	0	518,076	518,076
24 Crawford	1.47281%	0	808,480	808,480
25 Dade	0.70045%	0	384,505	384,505
26 Daviess	0.24952%	0	136,969	136,969
27 Dunklin	0.41118%	0	225,711	225,711
28 Franklin	2.90777%	0	1,596,180	1,596,180
29 Gasconade	0.80426%	0	441,488	441,488
30 Greene	2.11493%	0	1,160,965	1,160,965
31 Grundy	0.97640%	0	535,981	535,981
32 Henry	0.46284%	0	254,071	254,071
33 Holt	1.11758%	0	613,483	613,483
34 Howard	0.33832%	0	185,718	185,718
35 Howell	1.00592%	0	552,187	552,187
36 Iron	1.01949%	0	559,637	559,637
37 Jackson	3.76465%	0	2,066,552	2,066,552
38 Jasper	2.27660%	0	1,249,707	1,249,707
39 Jefferson	1.68114%	0	922,839	922,839
40 Johnson	1.60543%	0	881,278	881,278
41 Knox	0.41975%	0	230,416	230,416
42 Laclede	0.85069%	0	466,974	466,974
43 Lafayette	1.83375%	0	1,006,614	1,006,614
44 Lawrence	1.40662%	0	772,147	772,147
45 Lewis	0.51475%	0	282,563	282,563
46 Lincoln	0.49808%	0	273,414	273,414
47 Linn	0.81926%	0	449,722	449,722
48 Livingston	0.86045%	0	472,332	472,332

\* Total Valuation may not sum due to rounding.

Private Car Companies

*State Tax Commission Annual Report - 2005*

County Name	Miles or % in the County	Commercial Real Property	Personal Property	Total Valuation*
<b>Private Car Companies - - continued</b>				
49 McDonald	0.49927%	0	274,068	274,068
50 Macon	1.67185%	0	917,742	917,742
51 Maries	0.20190%	0	110,830	110,830
52 Marion	1.24163%	0	681,575	681,575
53 Mercer	0.51427%	0	282,302	282,302
54 Miller	0.51213%	0	281,125	281,125
55 Moniteau	0.91807%	0	503,961	503,961
56 Monroe	1.08639%	0	596,362	596,362
57 Montgomery	0.62927%	0	345,427	345,427
58 Morgan	0.79021%	0	433,777	433,777
59 New Madrid	1.52662%	0	838,017	838,017
60 Newton	1.56519%	0	859,190	859,190
61 Oregon	0.33999%	0	186,633	186,633
62 Osage	1.20663%	0	662,363	662,363
63 Pemiscot	0.85212%	0	467,758	467,758
64 Perry	0.83997%	0	461,093	461,093
65 Pettis	0.77045%	0	422,930	422,930
66 Phelps	0.76474%	0	419,793	419,793
67 Pike	1.44019%	0	790,575	790,575
68 Platte	0.93735%	0	514,547	514,547
69 Pulaski	0.78855%	0	432,862	432,862
70 Putnam	0.35713%	0	196,043	196,043
71 Ralls	0.66974%	0	367,646	367,646
72 Randolph	1.45448%	0	798,417	798,417
73 Ray	2.25850%	0	1,239,774	1,239,774
74 St. Charles	1.43900%	0	789,922	789,922
75 St. Clair	0.16666%	0	91,487	91,487
76 St. Francois	0.92140%	0	505,790	505,790
77 Ste. Genevieve	1.20877%	0	663,539	663,539
78 St. Louis	3.03491%	0	1,665,971	1,665,971
79 Saline	1.72257%	0	945,580	945,580
80 Scotland	0.24261%	0	133,178	133,178
81 Scott	1.08282%	0	594,402	594,402
82 Shelby	0.58784%	0	322,686	322,686
83 Stoddard	1.57757%	0	865,986	865,986
84 Stone	0.78807%	0	432,601	432,601
85 Sullivan	0.42856%	0	235,251	235,251
86 Taney	0.39523%	0	216,954	216,954
87 Texas	0.41856%	0	229,762	229,762
88 Vernon	2.58968%	0	1,421,571	1,421,571
89 Warren	0.43380%	0	238,127	238,127
90 Washington	1.11139%	0	610,085	610,085
91 Wayne	0.76998%	0	422,668	422,668
92 Webster	1.16520%	0	639,622	639,622
93 Wright	0.66450%	0	364,770	364,770
94 City of St. Louis	1.92851%	0	1,058,631	1,058,631
<b>Company Total:</b>	100.00000%	0	54,893,675	54,893,675

\* Total Valuation may not sum due to rounding.

Private Car Companies

**TABLE III**

Total assessment by counties on January 1, 2005, for taxes of 2005, on all classes of property, including real, tangible personal and public utilities.

Recapitulation showing total assessed valuation of the State of Missouri.



## Adair County

Residential	32,045,120
Agricultural	10,516,850
Commercial	3,268,140
Forest Croplands	0
Total Assessed Valuation - Rural Land	45,830,110
Residential	66,919,010
Agricultural	218,300
Commercial	33,958,590
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	101,095,900
<b>Total Assessed Valuation - Real Property</b>	<b>146,926,010</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,900
Cattle	1,397,805
Hogs	3,753
Sheep and Goats	11,744
Poultry	0
All Other Livestock	4,100
Subtotal - Livestock	1,474,302
Farm Machinery	431,090
Vehicles including Recreational Vehicles	33,738,726
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	531,290
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	20,970
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	16,128,615
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>52,324,993</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>199,251,003</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	12,890,931	1,399,322	14,290,253
2 BP Pipelines North America Inc	207,771	11,924	219,694
3 Mid-America Pipeline Company, LLC	233,606	16,808	250,414
4 Sinclair Pipeline Company	5,453	0	5,453
5 BNSF Railway Company	804,172	409,209	1,213,381
6 Missouri Network Alliance, LLC	22,250	22,189	44,439
7 Southwestern Bell Telephone Co.	2,378,904	2,233,945	4,612,849
8 Spectra Communications Group LLC	194,243	104,095	298,338
9 Mark Twain Rural Telephone Company	220,420	125,380	345,800
10 Northeast Missouri Rural Telephone	699,170	445,243	1,144,413
11 RegionsAir	0	12,451	12,451
12 Private Car Companies	0	133,963	133,963
<b>*Total Assessed Valuation- Public Utilities</b>	<b>17,656,920</b>	<b>4,914,528</b>	<b>22,571,449</b>

**\*Total for County**

**221,822,452**

*\*Total Valuations may not sum due to rounding*

## Andrew County

Residential	54,419,320
Agricultural	12,850,900
Commercial	4,483,199
Forest Croplands	0
Total Assessed Valuation - Rural Land	71,753,419
Residential	42,129,680
Agricultural	55,070
Commercial	4,684,141
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	46,868,891
<b>Total Assessed Valuation - Real Property</b>	<b>118,622,310</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	45,780
Cattle	959,790
Hogs	8,720
Sheep and Goats	3,910
Poultry	0
All Other Livestock	40
Subtotal - Livestock	1,018,240
Farm Machinery	1,483,840
Vehicles including Recreational Vehicles	33,889,260
Grain and Other Agricultural Crops	2,980
Manufactured Homes Used as Dwelling Units	538,620
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	498,440
Pollution Control Tools and Equipment	360
All Other Tangible Personal Property on the Assessor's Book	5,357,400
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>42,789,140</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>161,411,450</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	4,760,040	575,462	5,335,502
2 BP Products North America Inc	108,388	15,850	124,237
3 Magellan Pipe Line Company	142,128	75,824	217,953
4 BNSF Railway Company	818,294	416,395	1,234,690
5 Alltel Missouri Inc.	54,875	37,430	92,305
6 AT&T Communications	124,870	149,414	274,284
7 CenturyTel Fiber Company II, LLC	36,356	15,080	51,436
8 Southwestern Bell Telephone Co.	1,089,418	1,023,034	2,112,452
9 Spectra Communications Group LLC	1,061,131	568,659	1,629,790
10 Sprint Missouri Inc.	58,531	59,477	118,008
11 Grand River Mutual Telephone Corp.	4,221	2,578	6,800
12 Private Car Companies	0	136,315	136,315
<b>*Total Assessed Valuation- Public Utilities</b>	8,258,254	3,075,518	<b>11,333,772</b>
<b>*Total for County</b>			<b>172,745,222</b>

*\*Total Valuations may not sum due to rounding*

## Atchison County

Residential	6,902,280
Agricultural	21,998,060
Commercial	2,050,770
Forest Croplands	370
Total Assessed Valuation - Rural Land	30,951,480
Residential	13,970,590
Agricultural	129,620
Commercial	4,148,150
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	18,248,360
<b>Total Assessed Valuation - Real Property</b>	<b>49,199,840</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	10,850
Cattle	436,350
Hogs	6,786
Sheep and Goats	1,386
Poultry	0
All Other Livestock	5,626
Subtotal - Livestock	460,998
Farm Machinery	4,392,700
Vehicles including Recreational Vehicles	14,638,560
Grain and Other Agricultural Crops	103,760
Manufactured Homes Used as Dwelling Units	22,830
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,646,390
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,265,238</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>71,465,078</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	2,664,746	322,153	2,986,898
2 Mid American Energy Company	24,587	1,801	26,388
3 BP Products North America Inc	16,784	2,454	19,238
4 BNSF Railway Company	1,940,997	987,691	2,928,689
5 CenturyTel Fiber Company II, LLC	41,803	17,340	59,143
6 Fiber Four	67,816	9,715	77,531
7 Iowa Telecommunication Services Inc.	29,428	0	29,428
8 Sprint Missouri Inc.	874,912	889,041	1,763,953
9 First Fiber Corporation	59,190	15,356	74,546
10 Iamo Telephone Company	83,945	68,011	151,956
11 Rock Port Telephone Company	393,087	275,832	668,919
12 Private Car Companies	0	323,340	323,340
<b>*Total Assessed Valuation- Public Utilities</b>	6,197,294	2,912,735	<b>9,110,029</b>

**\*Total for County**

**80,575,107**

*\*Total Valuations may not sum due to rounding*

## Audrain County

Residential	41,910,388
Agricultural	22,836,825
Commercial	5,731,104
Forest Croplands	0
Total Assessed Valuation - Rural Land	70,478,317
Residential	67,721,582
Agricultural	133,670
Commercial	34,885,966
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	102,741,218
<b>Total Assessed Valuation - Real Property</b>	<b>173,219,535</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	75,900
Cattle	1,222,935
Hogs	403,382
Sheep and Goats	9,664
Poultry	939
All Other Livestock	1,000
Subtotal - Livestock	1,713,820
Farm Machinery	2,673,677
Vehicles including Recreational Vehicles	40,061,690
Grain and Other Agricultural Crops	71,708
Manufactured Homes Used as Dwelling Units	696,280
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	19,900
Pollution Control Tools and Equipment	747,707
All Other Tangible Personal Property on the Assessor's Book	15,451,293
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>61,436,075</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>234,655,610</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	9,154,763	993,758	10,148,521
2 Kaneb Pipe Line Operating Partnership, LP	116,019	4,313	120,332
3 Magellan Pipe Line Company	152,564	81,392	233,956
4 Platte Pipe Line Company	704,067	17,503	721,571
5 Sinclair Pipeline Company	11,705	0	11,705
6 Wood River Pipeline	387,942	3,699	391,642
7 Panhandle Eastern Pipe Line Company	3,683,582	21,446	3,705,028
8 Norfolk Southern Corporation	2,854,415	1,048,893	3,903,308
9 The Kansas City Southern Railway Company	1,985,490	1,054,057	3,039,546
10 Alltel Missouri Inc.	742,755	506,627	1,249,382
11 Century Tel of Missouri, LLC	671,659	475,241	1,146,900
12 CenturyTel Fiber Company II, LLC	19,826	8,224	28,050
13 Missouri Network Alliance, LLC	22,855	22,791	45,646
14 Southwestern Bell Telephone Co.	2,966,907	2,786,118	5,753,025
15 Spectra Communications Group LLC	469,791	251,761	721,551
16 Wiltel Communications, LLC	241,644	237,906	479,550
17 Farber Telephone Company	15,992	47,611	63,604
18 Private Car Companies	0	1,030,139	1,030,139

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## **Audrain County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	24,201,978	8,591,478	<b>32,793,456</b>
	<b>*Total for County</b>		<b>267,449,066</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Barry County

Residential	120,184,505
Agricultural	19,344,275
Commercial	18,931,622
Forest Croplands	0
Total Assessed Valuation - Rural Land	158,460,402
Residential	48,014,756
Agricultural	412,920
Commercial	45,146,530
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	93,574,206
<b>Total Assessed Valuation - Real Property</b>	<b>252,034,608</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	147,830
Cattle	2,907,210
Hogs	1,192
Sheep and Goats	7,488
Poultry	1,372,249
All Other Livestock	111,331
Subtotal - Livestock	4,547,300
Farm Machinery	1,638,787
Vehicles including Recreational Vehicles	62,878,545
Grain and Other Agricultural Crops	543
Manufactured Homes Used as Dwelling Units	1,510,529
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	147,353
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	34,209,030
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>104,932,087</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>356,966,695</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	2,355,333	286,591	2,641,924
2 TransMontaigne Product Services Inc	666,753	179	666,932
3 Arkansas and Missouri Railroad Company	582,271	284,379	866,649
4 BNSF Railway Company	509,963	259,498	769,461
5 Alltel Missouri Inc.	978,652	667,529	1,646,181
6 Broadwing Communications (CIII Communicati	11,684	30,415	42,099
7 Century Tel of Missouri, LLC	3,557,505	2,517,161	6,074,666
8 CenturyTel of Northwest Arkansas, LLC	129,949	67,064	197,013
9 MCI Worldcom Network Services, Inc.	103,535	73,410	176,945
10 Southwestern Bell Telephone Co.	937,265	880,153	1,817,418
11 Spectra Communications Group LLC	114,588	61,408	175,996
12 Jack Henry & Associates Inc.	0	1,475,814	1,475,814
13 Midwest Corporate Aviation, Inc.	0	269	269
14 Private Car Companies	0	505,268	505,268

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## **Barry County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	9,947,498	7,109,137	<b>17,056,635</b>
	<b>*Total for County</b>		<b>374,023,330</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Barton County

Residential	23,982,830
Agricultural	15,616,920
Commercial	6,111,304
Forest Croplands	0
Total Assessed Valuation - Rural Land	45,711,054
Residential	25,676,750
Agricultural	90,400
Commercial	19,426,780
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	45,193,930
<b>Total Assessed Valuation - Real Property</b>	<b>90,904,984</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	58,465
Cattle	1,871,250
Hogs	543,630
Sheep and Goats	3,225
Poultry	25,490
All Other Livestock	24,350
Subtotal - Livestock	2,526,410
Farm Machinery	3,173,090
Vehicles including Recreational Vehicles	23,764,990
Grain and Other Agricultural Crops	29,600
Manufactured Homes Used as Dwelling Units	554,900
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	19,070
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	24,040,030
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>54,108,090</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>145,013,074</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	916,928	110,851	1,027,780
2 Empire District Electric Company	1,341,907	163,280	1,505,186
3 Magellan Pipe Line Company	265,097	141,427	406,523
4 BNSF Railway Company	2,743,601	1,396,102	4,139,702
5 Missouri & Northern Arkansas Railroad	245,964	4,764	250,728
6 The Kansas City Southern Railway Company	341,880	181,497	523,377
7 Alltel Missouri Inc.	268,807	183,351	452,158
8 AT&T Communications	82,848	99,132	181,981
9 Broadwing Communications (CIII Communicati	13,494	35,127	48,622
10 CenturyTel Fiber Company II, LLC	48,364	20,062	68,426
11 MCI Worldcom Network Services, Inc.	49,269	34,934	84,203
12 McLeod Usa Network Services, Inc.	48,557	258,969	307,526
13 Southwestern Bell Telephone Co.	2,469,334	2,318,865	4,788,198
14 Spectra Communications Group LLC	385,423	206,548	591,970
15 Craw Kan Telephone Coop. Inc.	18,715	7,174	25,889
16 Private Car Companies	0	799,855	799,855



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## **Barton County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	9,240,188	5,961,936	<b>15,202,124</b>
	<b>*Total for County</b>		<b>160,215,198</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Bates County

Residential	36,274,870
Agricultural	20,548,450
Commercial	5,111,795
Forest Croplands	0
Total Assessed Valuation - Rural Land	61,935,115
Residential	30,711,430
Agricultural	96,850
Commercial	15,021,548
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	45,829,828
<b>Total Assessed Valuation - Real Property</b>	<b>107,764,943</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	79,700
Cattle	3,129,380
Hogs	80,799
Sheep and Goats	8,946
Poultry	0
All Other Livestock	0
Subtotal - Livestock	3,298,825
Farm Machinery	4,956,473
Vehicles including Recreational Vehicles	31,175,748
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	601,950
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	72,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	4,876,137
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>44,981,133</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>152,746,076</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,978,520	239,192	2,217,712
2 Kansas City Power & Light Company	952,915	116,473	1,069,388
3 CCPS Transportation, LLC	82,846	5,323	88,169
4 Missouri & Northern Arkansas Railroad	456,790	8,847	465,637
5 The Kansas City Southern Railway Company	1,157,223	614,347	1,771,570
6 Broadwing Communications (CIII Communicati	19,175	49,915	69,090
7 CenturyTel Fiber Company II, LLC	69,744	28,930	98,674
8 MCI Worldcom Network Services, Inc.	311,419	220,807	532,226
9 McLeod Usa Network Services, Inc.	83,932	447,634	531,566
10 Osage Valley Technologies, LLC	10,479	71	10,551
11 Southwestern Bell Telephone Co.	1,242,921	1,167,183	2,410,104
12 Spectra Communications Group LLC	85,855	46,010	131,864
13 Sprint Missouri Inc.	1,677,196	1,704,283	3,381,479
14 Cass County Telephone Company	869,043	509,205	1,378,247
15 Craw Kan Telephone Coop. Inc.	711,970	272,914	984,883
16 KLM Telephone Company	95,646	110,606	206,253
17 Private Car Companies	0	810,964	810,964

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## **Bates County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	9,805,675	6,352,701	<b>16,158,377</b>
	<b>*Total for County</b>		<b>168,904,453</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Benton County

Residential	80,496,620
Agricultural	11,107,810
Commercial	10,252,045
Forest Croplands	0
Total Assessed Valuation - Rural Land	101,856,475
Residential	17,760,120
Agricultural	27,160
Commercial	8,803,689
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	26,590,969
<b>Total Assessed Valuation - Real Property</b>	<b>128,447,444</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	53,400
Cattle	1,731,395
Hogs	52,506
Sheep and Goats	5,100
Poultry	197,733
All Other Livestock	993
Subtotal - Livestock	2,041,127
Farm Machinery	1,209,995
Vehicles including Recreational Vehicles	39,947,075
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	641,920
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	13,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	4,482,828
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>48,336,345</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>176,783,789</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,833,193	221,623	2,054,815
2 Magellan Pipe Line Company	144,889	77,297	222,186
3 Missouri Central Railroad Company	186,149	0	186,149
4 Alltel Missouri Inc.	63,061	43,013	106,074
5 Century Tel of Missouri, LLC	363,109	256,923	620,031
6 Global Crossing Telephone Inc.	35,787	156,619	192,407
7 MCI Worldcom Network Services, Inc.	122,650	86,963	209,614
8 Qwest Communications Corporation	248,934	276,450	525,384
9 Southwestern Bell Telephone Co.	469,541	440,929	910,470
10 Sprint Missouri Inc.	3,296,009	3,349,238	6,645,247
11 Private Car Companies	0	275,898	275,898
<b>*Total Assessed Valuation- Public Utilities</b>	6,763,322	5,184,953	<b>11,948,275</b>
<b>*Total for County</b>			<b>188,732,064</b>

*\*Total Valuations may not sum due to rounding*

## Bollinger County

Residential	38,782,290
Agricultural	7,842,020
Commercial	5,177,770
Forest Croplands	5,050
Total Assessed Valuation - Rural Land	51,807,130
Residential	6,247,440
Agricultural	22,470
Commercial	4,747,610
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	11,017,520
<b>Total Assessed Valuation - Real Property</b>	<b>62,824,650</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	46,700
Cattle	1,201,535
Hogs	7,375
Sheep and Goats	7,610
Poultry	12,920
All Other Livestock	15
Subtotal - Livestock	1,276,155
Farm Machinery	988,290
Vehicles including Recreational Vehicles	21,067,820
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	801,875
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	5,300
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,627,110
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,766,550</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>88,591,200</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,276,706	138,588	1,415,294
2 Mobil Pipe Line Company	48,827	737	49,564
3 Natural Gas Pipeline Company of America	3,218,246	270,893	3,489,139
4 Alltel Missouri Inc.	75,823	51,718	127,541
5 Southwestern Bell Telephone Co.	3,554,651	3,338,048	6,892,699
<b>*Total Assessed Valuation- Public Utilities</b>	<b>8,174,253</b>	<b>3,799,983</b>	<b>11,974,236</b>
<b>*Total for County</b>			<b>100,565,436</b>

*\*Total Valuations may not sum due to rounding*

## Boone County

Residential	324,839,926
Agricultural	16,381,393
Commercial	33,613,032
Forest Croplands	458
Total Assessed Valuation - Rural Land	374,834,809
Residential	793,593,847
Agricultural	6,774,488
Commercial	393,395,825
Forest Croplands	111
Total Assessed Valuation - Incorporated Town Lots	1,193,764,271
<b>Total Assessed Valuation - Real Property</b>	<b>1,568,599,080</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	99,461
Cattle	737,805
Hogs	56,213
Sheep and Goats	7,401
Poultry	0
All Other Livestock	9,464
Subtotal - Livestock	910,344
Farm Machinery	1,240,308
Vehicles including Recreational Vehicles	251,528,783
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	4,048,821
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	70,896
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	108,529,124
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>366,328,276</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,934,927,356</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	7,339,788	796,740	8,136,529
2 Magellan Pipe Line Company	148,202	79,065	227,267
3 Sinclair Pipeline Company	3,650	0	3,650
4 Panhandle Eastern Pipe Line Company	2,787,628	16,229	2,803,857
5 Southern Star Central Gas Pipeline, Inc.	234,305	764	235,069
6 Norfolk Southern Corporation	1,121,667	412,172	1,533,839
7 The Kansas City Southern Railway Company	274,522	145,738	420,261
8 AT&T Communications	1,278,939	1,530,316	2,809,254
9 Century Tel of Missouri, LLC	8,933,065	6,320,712	15,253,778
10 CenturyTel Fiber Company II, LLC	118,046	48,966	167,011
11 Chariton Valley Long Distance	117,196	157,788	274,984
12 Chartion Valley Communication Corporation	114,895	0	114,895
13 MCI Worldcom Network Services, Inc.	226,011	160,250	386,261
14 Missouri Network Alliance, LLC	7,856	7,834	15,691
15 Southwestern Bell Telephone Co.	67,485	63,373	130,858
16 Sprint Missouri Inc.	127,068	129,120	256,189
17 Wiltel Communications, LLC	186,150	183,270	369,420
18 ABX Air, Inc.	0	56,338	56,338

## Boone County

Centrally Assessed Property	Commercial Real	Personal	
19 AirNet Systems Inc.	0	27,768	27,768
20 Allegiant Air LLC	0	613	613
21 Berry Aviation, Inc.	0	157	157
22 Contract Air Cargo, Inc.	0	2,344	2,344
23 Grand Holdings Inc. D/B/A Champion Air	0	813	813
24 Gulf & Caribbean Cargo, Inc.	0	1,131	1,131
25 Kalitta Charters, LLC	0	532	532
26 Northwest Airlines Inc.	0	138	138
27 Pace Airlines, Inc.	0	793	793
28 Planet Airways Inc.	0	127	127
29 Primaris Airlines, Inc.	0	2,993	2,993
30 Rhoades Aviation Inc.	0	67	67
31 Trans State Airlines Inc.	0	453,284	453,284
32 Private Car Companies	0	236,035	236,035
<b>*Total Assessed Valuation- Public Utilities</b>	23,086,474	10,835,473	<b>33,921,946</b>
	<b>*Total for County</b>		<b>1,968,849,302</b>

*\*Total Valuations may not sum due to rounding*

## Buchanan County

Residential	78,548,160
Agricultural	10,674,080
Commercial	13,572,069
Forest Croplands	3,213
Total Assessed Valuation - Rural Land	102,797,522
Residential	378,449,840
Agricultural	279,000
Commercial	213,646,450
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	592,375,290
<b>Total Assessed Valuation - Real Property</b>	<b>695,172,812</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	16,650
Cattle	297,240
Hogs	6,292
Sheep and Goats	1,910
Poultry	0
All Other Livestock	768
Subtotal - Livestock	322,860
Farm Machinery	1,301,320
Vehicles including Recreational Vehicles	140,968,158
Grain and Other Agricultural Crops	21,320
Manufactured Homes Used as Dwelling Units	1,719,960
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	4,600
Pollution Control Tools and Equipment	9,450,020
All Other Tangible Personal Property on the Assessor's Book	111,567,354
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>265,355,592</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>960,528,404</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	12,426,627	1,502,308	13,928,935
2 Kansas City Power & Light Company	519,712	63,523	583,235
3 BP Products North America Inc	46,465	6,795	53,259
4 Kinder Morgan Operating L.P. "A"	86,186	9,264	95,450
5 Platte Pipe Line Company	368,422	9,159	377,581
6 Southern Star Central Gas Pipeline, Inc.	328,876	1,072	329,948
7 BNSF Railway Company	2,509,018	1,276,733	3,785,750
8 Union Pacific Railroad Company	364,449	165,961	530,410
9 AT&T Communications	491,794	588,457	1,080,252
10 CenturyTel Fiber Company II, LLC	47,752	19,808	67,560
11 Southwestern Bell Telephone Co.	6,113,792	5,741,247	11,855,039
12 Spectra Communications Group LLC	159,836	85,656	245,492
13 Sprint Missouri Inc.	148,080	150,471	298,551
14 Midwest Corporate Aviation, Inc.	0	135	135
15 Private Car Companies	0	465,144	465,144



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## **Buchanan County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	23,611,008	10,085,733	<b>33,696,741</b>
	<b>*Total for County</b>		<b>994,225,145</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Butler County

Residential	133,101,293
Agricultural	16,423,830
Commercial	53,109,610
Forest Croplands	227
Total Assessed Valuation - Rural Land	202,634,960
Residential	52,583,172
Agricultural	129,140
Commercial	63,923,957
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	116,636,269
<b>Total Assessed Valuation - Real Property</b>	<b>319,271,229</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	21,300
Cattle	135,200
Hogs	20
Sheep and Goats	120
Poultry	22,014
All Other Livestock	0
Subtotal - Livestock	178,654
Farm Machinery	1,281,232
Vehicles including Recreational Vehicles	68,500,694
Grain and Other Agricultural Crops	178,654
Manufactured Homes Used as Dwelling Units	2,696,695
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	51,082,156
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>123,918,085</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>443,189,314</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	422,776	45,893	468,669
2 TE Products Pipeline Company L.P.	354,239	13,651	367,890
3 Centerpoint Energy - Mississippi River Transmi	2,304,883	38,008	2,342,891
4 Natural Gas Pipeline Company of America	3,635,897	306,049	3,941,945
5 Texas Eastern Transmission, LP	318,211	5,454	323,665
6 Union Pacific Railroad Company	4,638,901	2,112,438	6,751,339
7 Alltel Missouri Inc.	342,669	233,731	576,400
8 Southwestern Bell Telephone Co.	5,169,156	4,854,172	10,023,328
9 Private Car Companies	0	600,544	600,544
<b>*Total Assessed Valuation- Public Utilities</b>	17,186,732	8,209,939	<b>25,396,671</b>
<b>*Total for County</b>			<b>468,585,985</b>

*\*Total Valuations may not sum due to rounding*

## Caldwell County

Residential	23,819,190
Agricultural	11,146,660
Commercial	1,707,180
Forest Croplands	0
Total Assessed Valuation - Rural Land	36,673,030
Residential	15,113,320
Agricultural	43,140
Commercial	2,775,580
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	17,932,040
<b>Total Assessed Valuation - Real Property</b>	<b>54,605,070</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	45,600
Cattle	1,072,175
Hogs	225,380
Sheep and Goats	9,503
Poultry	0
All Other Livestock	3,645
Subtotal - Livestock	1,356,303
Farm Machinery	1,872,605
Vehicles including Recreational Vehicles	17,639,560
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	225,570
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,605,400
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,699,438</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>77,304,508</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	4,977,867	540,352	5,518,219
2 BP Products North America Inc	104,180	15,234	119,414
3 Mid-America Pipeline Company, LLC	207,674	14,943	222,617
4 Platte Pipe Line Company	445,146	11,067	456,213
5 Iowa, Chicago & Eastern Railroad Corporation	565,728	36,199	601,927
6 Union Pacific Railroad Company	2,486,532	1,132,304	3,618,835
7 Southwestern Bell Telephone Co.	99,151	93,109	192,261
8 Spectra Communications Group LLC	1,023,370	548,423	1,571,793
9 Green Hills Telephone Corporation	273,642	196,287	469,929
10 Lathrop Telephone Company	30,384	17,095	47,479
11 Private Car Companies	0	596,362	596,362
<b>*Total Assessed Valuation- Public Utilities</b>	10,213,675	3,201,374	<b>13,415,050</b>
<b>*Total for County</b>			<b>90,719,558</b>

*\*Total Valuations may not sum due to rounding*

## Callaway County

Residential	126,835,370
Agricultural	21,558,100
Commercial	194,522,050
Forest Croplands	1,430
Total Assessed Valuation - Rural Land	342,916,950
Residential	63,402,710
Agricultural	296,090
Commercial	56,470,270
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	120,169,070
<b>Total Assessed Valuation - Real Property</b>	<b>463,086,020</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	100,460
Cattle	1,609,385
Hogs	304,929
Sheep and Goats	7,630
Poultry	20
All Other Livestock	515
Subtotal - Livestock	2,022,939
Farm Machinery	3,504,766
Vehicles including Recreational Vehicles	65,313,389
Grain and Other Agricultural Crops	10,268
Manufactured Homes Used as Dwelling Units	2,072,486
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	27,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	73,908,433
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>146,859,281</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>609,945,301</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	9,878,240	1,072,292	10,950,532
2 Magellan Pipe Line Company	1,160	619	1,778
3 Panhandle Eastern Pipe Line Company	341,869	1,990	343,859
4 Southern Star Central Gas Pipeline, Inc.	388,410	1,266	389,676
5 The Kansas City Southern Railway Company	622,668	330,562	953,230
6 360Networks (USA 2) LP	0	544	544
7 Alltel Missouri Inc.	36,253	24,728	60,980
8 AT&T Communications	1,128,958	1,350,856	2,479,813
9 Calpoint Missouri, Inc.	0	14,908	14,908
10 Century Tel of Missouri, LLC	37,325	26,410	63,735
11 CenturyTel Fiber Company II, LLC	173,961	72,159	246,120
12 Level 3 Communications LLC	585,686	306,925	892,611
13 MCI Worldcom Network Services, Inc.	71,696	50,835	122,531
14 Missouri Network Alliance, LLC	25,217	25,147	50,364
15 Savvis, Inc.--#760 (formerly Cable & Wireless U	34,682	21,787	56,469
16 Southwestern Bell Telephone Co.	2,837,959	2,665,027	5,502,986
17 Sprint Missouri Inc.	949,511	964,845	1,914,356
18 Wiltel Communications, LLC	19,029	18,735	37,764

## Callaway County

Centrally Assessed Property	Commercial Real	Personal	
19 Kingdom Telephone Company	1,569,920	1,175,967	2,745,887
20 CST-ROM Holdings, LLC	0	706	706
21 Kalitta Charters, LLC	0	38	38
22 Private Car Companies	0	207,805	207,805
<b>*Total Assessed Valuation- Public Utilities</b>	18,702,542	8,334,150	<b>27,036,692</b>
	<b>*Total for County</b>		<b>636,981,993</b>

*\*Total Valuations may not sum due to rounding*

## Camden County

Residential	579,304,170
Agricultural	12,135,390
Commercial	60,065,450
Forest Croplands	0
Total Assessed Valuation - Rural Land	651,505,010
Residential	203,137,620
Agricultural	819,210
Commercial	99,958,620
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	303,915,450
<b>Total Assessed Valuation - Real Property</b>	<b>955,420,460</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	58,450
Cattle	739,560
Hogs	123,463
Sheep and Goats	5,131
Poultry	3,188
All Other Livestock	0
Subtotal - Livestock	929,792
Farm Machinery	1,467,812
Vehicles including Recreational Vehicles	161,411,044
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	20,800
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	38,265,888
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>202,095,336</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,157,515,796</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	12,346,080	1,340,178	13,686,258
2 ConocoPhillips Pipe Line Company	155,083	199	155,282
3 Enbridge Pipeline (Ozark) LLC	238,537	10,327	248,864
4 Explorer Pipeline Company	1,269,760	1,051	1,270,811
5 BNSF Railway Company	321,669	163,684	485,353
6 Century Tel of Missouri, LLC	377	267	643
7 CenturyTel Fiber Company II, LLC	62,539	25,941	88,481
8 Southwestern Bell Telephone Co.	8,788,904	8,253,350	17,042,254
9 Sprint Missouri Inc.	344,009	349,564	693,573
10 Stoutland Telephone Company	411,961	216,079	628,040
11 Private Car Companies	0	53,585	53,585
<b>*Total Assessed Valuation- Public Utilities</b>	23,938,918	10,414,225	<b>34,353,143</b>

**\*Total for County**

**1,191,868,939**

*\*Total Valuations may not sum due to rounding*

## Cape Girardeau County

Residential	123,707,280
Agricultural	19,248,260
Commercial	38,396,340
Forest Croplands	0
Total Assessed Valuation - Rural Land	181,351,880
Residential	306,111,240
Agricultural	1,130,790
Commercial	169,335,200
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	476,577,230
<b>Total Assessed Valuation - Real Property</b>	<b>657,929,110</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	64,600
Cattle	1,460,790
Hogs	18,257
Sheep and Goats	640
Poultry	40
All Other Livestock	0
Subtotal - Livestock	1,544,327
Farm Machinery	1,675,720
Vehicles including Recreational Vehicles	131,566,385
Grain and Other Agricultural Crops	7,572
Manufactured Homes Used as Dwelling Units	1,527,700
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	36,260
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	56,561,059
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>192,919,023</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>850,848,133</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	20,799,508	2,257,805	23,057,312
2 Natural Gas Pipeline Company of America	2,666,160	224,422	2,890,582
3 BNSF Railway Company	2,423,501	1,233,217	3,656,717
4 Jackson, Gordonville & Delta Railroad	14,329	11,074	25,403
5 Union Pacific Railroad Company	934,847	425,706	1,360,553
6 AT&T Communications	530,742	635,060	1,165,801
7 CenturyTel Fiber Company II, LLC	64,690	26,833	91,523
8 Southwestern Bell Telephone Co.	8,516,264	7,997,323	16,513,587
9 Private Car Companies	0	765,220	765,220
<b>*Total Assessed Valuation- Public Utilities</b>	35,950,040	13,576,660	<b>49,526,700</b>
<b>*Total for County</b>			<b>900,374,833</b>

*\*Total Valuations may not sum due to rounding*

## Carroll County

Residential	13,229,650
Agricultural	23,128,860
Commercial	4,622,650
Forest Croplands	248
Total Assessed Valuation - Rural Land	40,981,408
Residential	18,988,400
Agricultural	90,890
Commercial	6,808,330
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	25,887,620
<b>Total Assessed Valuation - Real Property</b>	<b>66,869,028</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	27,700
Cattle	976,455
Hogs	22,694
Sheep and Goats	1,800
Poultry	0
All Other Livestock	2,340
Subtotal - Livestock	1,030,989
Farm Machinery	1,845,831
Vehicles including Recreational Vehicles	16,658,852
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,171,439
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>21,707,111</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>88,576,139</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	325,564	39,359	364,922
2 Kansas City Power & Light Company	18,089,325	2,211,021	20,300,346
3 BP Pipelines North America Inc	521,750	29,943	551,693
4 Mid-America Pipeline Company, LLC	295,000	21,226	316,225
5 Platte Pipe Line Company	479,571	11,922	491,494
6 Sinclair Pipeline Company	28,943	0	28,943
7 Southern Star Central Gas Pipeline, Inc.	249,223	813	250,036
8 BNSF Railway Company	4,675,968	2,379,402	7,055,369
9 Norfolk Southern Corporation	3,656,331	1,343,567	4,999,898
10 Missouri Network Alliance, LLC	116,581	116,257	232,838
11 Southwestern Bell Telephone Co.	1,897,579	1,781,949	3,679,528
12 Spectra Communications Group LLC	60,766	32,564	93,330
13 Sprint Missouri Inc.	251,812	255,879	507,691
14 Chariton Valley Telephone Corp.	761,020	248,144	1,009,164
15 Green Hills Telecommunication Services	242,848	80,367	323,215
16 Green Hills Telephone Corporation	434,613	311,753	746,365
17 Private Car Companies	0	1,249,707	1,249,707



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## Carroll County

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Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	32,086,892	10,113,873	<b>42,200,765</b>
	*Total for County		<b>130,776,904</b>

*\*Total Valuations may not sum due to rounding*

## Carter County

Residential	15,438,850
Agricultural	2,343,100
Commercial	5,216,030
Forest Croplands	12,990
Total Assessed Valuation - Rural Land	23,010,970
Residential	3,716,130
Agricultural	5,640
Commercial	3,282,180
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,003,950
<b>Total Assessed Valuation - Real Property</b>	<b>30,014,920</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	13,500
Cattle	365,820
Hogs	13,195
Sheep and Goats	2,172
Poultry	0
All Other Livestock	2,200
Subtotal - Livestock	396,887
Farm Machinery	232,750
Vehicles including Recreational Vehicles	7,935,855
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	370,770
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	455,980
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>9,392,742</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>39,407,662</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Mobil Pipe Line Company	68,293	1,031	69,324
2 Alltel Missouri Inc.	359,645	245,310	604,955
3 Southwestern Bell Telephone Co.	151,011	141,809	292,820
4 Spectra Communications Group LLC	927,545	497,070	1,424,615
<b>*Total Assessed Valuation- Public Utilities</b>	<b>1,506,494</b>	<b>885,220</b>	<b>2,391,714</b>
<b>*Total for County</b>			<b>41,799,376</b>

*\*Total Valuations may not sum due to rounding*

## Cass County

Residential	220,012,511
Agricultural	17,018,760
Commercial	11,536,710
Forest Croplands	0
Total Assessed Valuation - Rural Land	248,567,981
Residential	503,242,511
Agricultural	1,217,132
Commercial	105,907,744
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	610,367,387
<b>Total Assessed Valuation - Real Property</b>	<b>858,935,368</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	146,080
Cattle	1,285,350
Hogs	93,205
Sheep and Goats	4,305
Poultry	778
All Other Livestock	10,475
Subtotal - Livestock	1,540,193
Farm Machinery	2,116,219
Vehicles including Recreational Vehicles	172,339,149
Grain and Other Agricultural Crops	1,727
Manufactured Homes Used as Dwelling Units	4,348,880
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	85,477
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	39,818,672
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>220,250,317</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,079,185,685</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	10,181,547	1,230,891	11,412,438
2 Kansas City Power & Light Company	10,908,712	1,333,350	12,242,062
3 BP Pipelines North America Inc	1,073,223	61,592	1,134,815
4 CCPS Transportation, LLC	110,976	7,131	118,106
5 Phillips Pipeline Company	168,556	4,680	173,236
6 Kinder Morgan Interstate Gas Transmission LL	1,031,978	15,686	1,047,664
7 Panhandle Eastern Pipe Line Company	2,352,659	13,697	2,366,356
8 Southern Star Central Gas Pipeline, Inc.	1,320,703	4,306	1,325,010
9 Missouri & Northern Arkansas Railroad	372,460	7,213	379,673
10 Missouri Central Railroad Company	97,880	0	97,880
11 The Kansas City Southern Railway Company	1,041,305	552,808	1,594,113
12 Union Pacific Railroad Company	1,317,468	599,942	1,917,410
13 360Networks (USA 2) LP	0	189	189
14 AT&T Communications	136,145	162,904	299,048
15 Broadwing Communications (CIII Communicati	18,905	49,212	68,118
16 Calpoint Missouri, Inc.	0	5,194	5,194
17 CenturyTel Fiber Company II, LLC	71,000	29,451	100,451
18 Global Crossing Telephone Inc.	25,538	111,766	137,304

## Cass County

Centrally Assessed Property	Commercial Real	Personal	
19 Level 3 Communications LLC	204,055	106,934	310,989
20 MCI Worldcom Network Services, Inc.	402,579	285,442	688,021
21 McLeod Usa Network Services, Inc.	38,283	204,175	242,458
22 Missouri Network Alliance, LLC	11,372	11,341	22,713
23 Osage Valley Technologies, LLC	2,886	20	2,905
24 Qwest Communications Corporation	177,643	197,279	374,922
25 Savvis, Inc.--#760 (formerly Cable & Wireless U	12,083	7,591	19,674
26 Southwestern Bell Telephone Co.	3,617,931	3,397,472	7,015,403
27 Sprint Communication Company	143,578	651,082	794,660
28 Sprint Missouri Inc.	1,871,919	1,902,150	3,774,069
29 Cass County Telephone Company	4,840,083	2,835,986	7,676,069
30 Mo-Kan Dial Company Inc.	335,661	129,650	465,311
31 Private Car Companies	0	1,009,490	1,009,490
<b>*Total Assessed Valuation- Public Utilities</b>	41,887,131	14,928,623	<b>56,815,754</b>
	<b>*Total for County</b>		<b>1,136,001,439</b>

*\*Total Valuations may not sum due to rounding*

## Cedar County

Residential	39,651,890
Agricultural	7,384,520
Commercial	6,178,830
Forest Croplands	702
Total Assessed Valuation - Rural Land	53,215,942
Residential	21,406,540
Agricultural	60,190
Commercial	11,859,652
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	33,326,382
<b>Total Assessed Valuation - Real Property</b>	<b>86,542,324</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	76,450
Cattle	1,975,320
Hogs	12,187
Sheep and Goats	20,162
Poultry	586
All Other Livestock	0
Subtotal - Livestock	2,084,705
Farm Machinery	1,657,290
Vehicles including Recreational Vehicles	27,560,713
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	690,866
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	48,465
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,306,738
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>41,348,777</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>127,891,101</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	93,154	11,262	104,415
2 Empire District Electric Company	1,775,778	216,072	1,991,851
3 Magellan Pipe Line Company	18,553	9,898	28,451
4 Alltel Missouri Inc.	885,756	604,166	1,489,922
5 MCI Worldcom Network Services, Inc.	127,415	90,341	217,756
6 Spectra Communications Group LLC	889,802	476,844	1,366,646
<b>*Total Assessed Valuation- Public Utilities</b>	3,790,457	1,408,583	<b>5,199,040</b>
<b>*Total for County</b>			<b>133,090,141</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Chariton County

Residential	16,000,690
Agricultural	16,884,610
Commercial	3,273,460
Forest Croplands	0
Total Assessed Valuation - Rural Land	36,158,760
Residential	10,527,030
Agricultural	72,190
Commercial	4,199,719
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	14,798,939
<b>Total Assessed Valuation - Real Property</b>	<b>50,957,699</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	26,250
Cattle	1,432,200
Hogs	52,170
Sheep and Goats	6,296
Poultry	97
All Other Livestock	25,865
Subtotal - Livestock	1,542,878
Farm Machinery	4,226,450
Vehicles including Recreational Vehicles	17,942,209
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	286,577
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	6,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,373,364
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>26,378,078</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>77,335,777</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	746,515	81,035	827,550
2 Kansas City Power & Light Company	18,091,291	2,211,262	20,302,553
3 BP Pipelines North America Inc	456,882	26,220	483,103
4 CCPS Transportation, LLC	133,314	8,566	141,880
5 Mid-America Pipeline Company, LLC	337,997	24,319	362,317
6 Platte Pipe Line Company	579,551	14,408	593,959
7 Sinclair Pipeline Company	23,606	0	23,606
8 BNSF Railway Company	2,171,658	1,105,064	3,276,722
9 Norfolk Southern Corporation	2,601,659	956,014	3,557,673
10 Alltel Missouri Inc.	310,460	211,762	522,222
11 Southwestern Bell Telephone Co.	812,885	763,351	1,576,236
12 Spectra Communications Group LLC	373,114	199,951	573,065
13 Chariton Valley Telephone Corp.	1,463,689	477,262	1,940,951
14 Private Car Companies	0	696,736	696,736

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## **Chariton County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	28,102,621	6,775,951	<b>34,878,573</b>
	<b>*Total for County</b>		<b>112,214,350</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Christian County

Residential	221,218,090
Agricultural	7,067,020
Commercial	26,586,290
Forest Croplands	0
Total Assessed Valuation - Rural Land	254,871,400
Residential	235,925,090
Agricultural	339,540
Commercial	69,113,330
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	305,377,960
<b>Total Assessed Valuation - Real Property</b>	<b>560,249,360</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	145,050
Cattle	1,479,135
Hogs	791
Sheep and Goats	2,064
Poultry	0
All Other Livestock	6,392
Subtotal - Livestock	1,633,432
Farm Machinery	418,503
Vehicles including Recreational Vehicles	119,617,652
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,931,465
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	13,739,324
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>137,340,376</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>697,589,736</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	9,693,246	1,179,449	10,872,695
2 Southern Star Central Gas Pipeline, Inc.	171,486	559	172,045
3 BNSF Railway Company	618,232	314,592	932,824
4 AT&T Communications	179,191	214,412	393,603
5 Broadwing Communications (CIII Communicati	8,426	21,933	30,359
6 Century Tel of Missouri, LLC	3,716,850	2,629,908	6,346,758
7 CenturyTel Fiber Company II, LLC	59,855	24,828	84,683
8 Empire District Industries, Inc.	170,534	51,958	222,491
9 MCI Worldcom Network Services, Inc.	69,430	49,228	118,659
10 McLeod Usa Network Services, Inc.	73,062	389,661	462,724
11 Southwestern Bell Telephone Co.	3,470,087	3,258,636	6,728,723
12 Private Car Companies	0	102,988	102,988
<b>*Total Assessed Valuation- Public Utilities</b>	18,230,399	8,238,153	<b>26,468,551</b>
<b>*Total for County</b>			<b>724,058,287</b>

*\*Total Valuations may not sum due to rounding*



## Clark County

Residential	15,031,990
Agricultural	13,494,730
Commercial	2,933,410
Forest Croplands	740
Total Assessed Valuation - Rural Land	31,460,870
Residential	8,503,310
Agricultural	38,270
Commercial	4,449,120
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	12,990,700
<b>Total Assessed Valuation - Real Property</b>	<b>44,451,570</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	33,800
Cattle	818,460
Hogs	9,344
Sheep and Goats	3,183
Poultry	0
All Other Livestock	2,820
Subtotal - Livestock	867,607
Farm Machinery	2,309,210
Vehicles including Recreational Vehicles	14,238,129
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	351,280
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	3,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,090,912
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>18,860,538</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>63,312,108</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	4,088,332	443,792	4,532,124
2 Interstate Power & Light Company	923,505	0	923,505
3 BP Pipelines North America Inc	314,560	18,052	332,613
4 Kaneb Pipe Line Operating Partnership, LP	140,666	5,229	145,896
5 Sinclair Pipeline Company	10,494	0	10,494
6 BNSF Railway Company	2,438,407	1,240,802	3,679,209
7 Iowa Telecommunication Services Inc.	81,745	0	81,745
8 Southwestern Bell Telephone Co.	69,769	65,518	135,287
9 Spectra Communications Group LLC	839,732	450,012	1,289,744
10 Mark Twain Rural Telephone Company	237,961	135,358	373,319
11 Northeast Missouri Rural Telephone	284,249	181,015	465,264
12 Private Car Companies	0	406,201	406,201
<b>*Total Assessed Valuation- Public Utilities</b>	<b>9,429,421</b>	<b>2,945,979</b>	<b>12,375,400</b>
<b>*Total for County</b>			<b>75,687,508</b>

*\*Total Valuations may not sum due to rounding*

## Clay County

Residential	193,893,160
Agricultural	6,532,570
Commercial	5,138,510
Forest Croplands	0
Total Assessed Valuation - Rural Land	205,564,240
Residential	1,659,060,625
Agricultural	3,763,210
Commercial	635,013,520
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	2,297,837,355
<b>Total Assessed Valuation - Real Property</b>	<b>2,503,401,595</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	61,600
Cattle	372,020
Hogs	0
Sheep and Goats	568
Poultry	258
All Other Livestock	15,244
Subtotal - Livestock	449,690
Farm Machinery	943,898
Vehicles including Recreational Vehicles	422,049,081
Grain and Other Agricultural Crops	1,725
Manufactured Homes Used as Dwelling Units	3,441,437
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	341,005
Pollution Control Tools and Equipment	22,856,163
All Other Tangible Personal Property on the Assessor's Book	402,646,264
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>852,729,263</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>3,356,130,858</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,318,661	577,345	5,896,006
2 Aquila, Inc.	6,369,550	770,042	7,139,592
3 Kansas City Power & Light Company	35,746,758	4,369,253	40,116,011
4 BP Products North America Inc	202,141	29,559	231,700
5 Magellan Pipe Line Company	235,611	125,696	361,307
6 Mid-America Pipeline Company, LLC	496,468	35,722	532,190
7 BNSF Railway Company	2,251,682	1,145,786	3,397,468
8 Iowa, Chicago & Eastern Railroad Corporation	700,425	44,818	745,243
9 Norfolk Southern Corporation	2,341,798	860,525	3,202,322
10 Union Pacific Railroad Company	2,376,490	1,082,194	3,458,684
11 AT&T Communications	152,885	182,935	335,820
12 CenturyTel Fiber Company II, LLC	111,170	46,114	157,284
13 MCI Worldcom Network Services, Inc.	138,279	98,045	236,324
14 Southwestern Bell Telephone Co.	8,718,408	8,187,150	16,905,558
15 Spectra Communications Group LLC	50,795	27,221	78,016
16 Sprint Missouri Inc.	1,060,159	1,077,280	2,137,439
17 Wiltel Communications, LLC	180,895	178,096	358,991
18 Aircraft Management Inc.	0	229,000	229,000

## Clay County

Centrally Assessed Property	Commercial Real	Personal	
19 Applebee's International Co.	0	345,831	345,831
20 B 4 A LLC	0	171,216	171,216
21 DeBruce Grain, Inc.	0	122,310	122,310
22 Executive Beechcraft Inc.	0	41,465	41,465
23 G.W. VanKeppel Company	0	68,172	68,172
24 H & H Color Lab. Inc.	0	82,207	82,207
25 Hallmark Cards Inc.	0	522,491	522,491
26 Kaleidoscope Aviation Corporation	0	125,100	125,100
27 Kansas City Life Insurance Company	0	800,769	800,769
28 Massman Construction Co.	0	548,434	548,434
29 Murphy Hoffman Company	0	252,773	252,773
30 NWW Excel, Inc.	0	110,823	110,823
31 Russell Stover Candies Inc.	0	416,137	416,137
32 Saturn of Kansas City, Inc.	0	515,446	515,446
33 Sierra Aviation Inc.	0	932,963	932,963
34 Sprint United Mgmt. Company	0	2,602,797	2,602,797
35 TADIC Inc.	0	825,776	825,776
36 Zurich Holding Company of America	0	592,899	592,899
37 AirNet Systems Inc.	0	354,872	354,872
38 AirTran Airways Inc.	0	2,215,781	2,215,781
39 Ameriflight Inc.	0	12	12
40 Berry Aviation, Inc.	0	79	79
41 CST-ROM Holdings, LLC	0	62,112	62,112
42 Edgar Aviation LLC	0	69,088	69,088
43 Grand Holdings Inc. D/B/A Champion Air	0	68	68
44 Kalitta Charters, LLC	0	456	456
45 Midwest Corporate Aviation, Inc.	0	2,826	2,826
46 Planet Airways Inc.	0	2,984	2,984
47 Primaris Airlines, Inc.	0	2,993	2,993
48 USA Jet Airlines, Inc.	0	38,340	38,340
49 Private Car Companies	0	1,324,073	1,324,073
<b>*Total Assessed Valuation- Public Utilities</b>	66,452,176	32,218,073	<b>98,670,249</b>
<b>*Total for County</b>			<b>3,454,801,107</b>

*\*Total Valuations may not sum due to rounding*

## Clinton County

Residential	65,011,350
Agricultural	15,620,846
Commercial	4,663,522
Forest Croplands	0
Total Assessed Valuation - Rural Land	85,295,718
Residential	64,772,420
Agricultural	237,819
Commercial	10,696,625
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	75,706,864
<b>Total Assessed Valuation - Real Property</b>	<b>161,002,582</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	41,060
Cattle	849,090
Hogs	2,880
Sheep and Goats	5,560
Poultry	0
All Other Livestock	20
Subtotal - Livestock	898,610
Farm Machinery	1,473,590
Vehicles including Recreational Vehicles	42,596,959
Grain and Other Agricultural Crops	58,960
Manufactured Homes Used as Dwelling Units	453,510
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	67,270
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	4,256,994
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>49,805,893</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>210,808,475</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	3,447,435	374,222	3,821,658
2 Aquila, Inc.	1,186,998	143,501	1,330,499
3 BP Products North America Inc	76,374	11,168	87,543
4 Kinder Morgan Operating L.P. "A"	339,908	36,536	376,444
5 Magellan Pipe Line Company	241,464	128,819	370,283
6 Mid-America Pipeline Company, LLC	13,077	941	14,017
7 Platte Pipe Line Company	390,945	9,719	400,664
8 CenturyTel Fiber Company II, LLC	49,746	20,635	70,380
9 MCI Worldcom Network Services, Inc.	126,659	89,806	216,465
10 Southwestern Bell Telephone Co.	48,330	45,385	93,715
11 Spectra Communications Group LLC	1,154,219	618,545	1,772,764
12 Sprint Missouri Inc.	202,403	205,672	408,075
13 Wiltel Communications, LLC	170,943	168,298	339,240
14 Lathrop Telephone Company	438,236	246,563	684,799

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## Clinton County

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Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	7,886,736	2,099,809	<b>9,986,545</b>
	*Total for County		<b>220,795,020</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Cole County

Residential	235,416,890
Agricultural	5,478,150
Commercial	26,711,240
Forest Croplands	0
Total Assessed Valuation - Rural Land	267,606,280
Residential	341,716,390
Agricultural	968,450
Commercial	254,109,592
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	596,794,432
<b>Total Assessed Valuation - Real Property</b>	<b>864,400,712</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	37,700
Cattle	1,495,650
Hogs	192,235
Sheep and Goats	1,875
Poultry	22,971
All Other Livestock	0
Subtotal - Livestock	1,750,431
Farm Machinery	922,678
Vehicles including Recreational Vehicles	140,494,290
Grain and Other Agricultural Crops	5,075
Manufactured Homes Used as Dwelling Units	2,085,991
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	65,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	85,651,460
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>230,975,325</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,095,376,037</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	21,782,694	2,364,531	24,147,224
2 Phillips Pipeline Company	144,516	4,013	148,529
3 Panhandle Eastern Pipe Line Company	548,065	3,191	551,256
4 Missouri Central Railroad Company	50,880	0	50,880
5 Union Pacific Railroad Company	3,918,080	1,784,194	5,702,274
6 360 Networks (USA 2) LP	0	249	249
7 AT&T Communications	49,538	59,275	108,813
8 Calpoint Missouri, Inc.	0	6,836	6,836
9 CenturyTel Fiber Company II, LLC	62,508	25,928	88,436
10 Global Crossing Telephone Inc.	10,081	44,118	54,199
11 Level 3 Communications LLC	268,543	140,728	409,271
12 MCI Worldcom Network Services, Inc.	33,524	23,770	57,294
13 Qwest Communications Corporation	70,122	77,873	147,996
14 Savvis, Inc.--#760 (formerly Cable & Wireless U	15,902	9,990	25,892
15 Southwestern Bell Telephone Co.	185,325	174,032	359,356
16 Sprint Communication Company	288,902	1,310,086	1,598,988
17 Sprint Missouri Inc.	3,573,805	3,631,521	7,205,326
18 Mid Missouri Telephone Company	3,053	1,878	4,931

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## Cole County

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Centrally Assessed Property	Commercial Real	Personal	
19 Private Car Companies	0	582,639	582,639
<b>*Total Assessed Valuation- Public Utilities</b>	31,005,538	10,244,852	<b>41,250,390</b>
	<b>*Total for County</b>		<b>1,136,626,427</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Cooper County

Residential	30,822,060
Agricultural	12,184,650
Commercial	5,682,220
Forest Croplands	0
Total Assessed Valuation - Rural Land	48,688,930
Residential	40,625,210
Agricultural	109,270
Commercial	28,843,500
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	69,577,980
<b>Total Assessed Valuation - Real Property</b>	<b>118,266,910</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	33,650
Cattle	1,667,990
Hogs	99,903
Sheep and Goats	5,144
Poultry	73,684
All Other Livestock	0
Subtotal - Livestock	1,880,371
Farm Machinery	1,445,235
Vehicles including Recreational Vehicles	28,186,260
Grain and Other Agricultural Crops	1,250
Manufactured Homes Used as Dwelling Units	616,195
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	5,250
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	8,000,929
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>40,135,490</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>158,402,400</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	8,879,495	963,877	9,843,372
2 Aquila, Inc.	170,086	20,562	190,649
3 Kansas City Power & Light Company	790,710	96,647	887,356
4 Magellan Pipe Line Company	166,148	88,638	254,786
5 Panhandle Eastern Pipe Line Company	2,345,779	13,657	2,359,436
6 Southern Star Central Gas Pipeline, Inc.	386,904	1,262	388,166
7 Union Pacific Railroad Company	4,001,873	1,822,351	5,824,224
8 360Networks (USA 2) LP	0	4	4
9 AT&T Communications	1,213,514	1,452,032	2,665,546
10 Calpoint Missouri, Inc.	0	115	115
11 Century Tel of Missouri, LLC	312,034	220,784	532,818
12 CenturyTel Fiber Company II, LLC	73,433	30,460	103,894
13 Level 3 Communications LLC	4,517	2,367	6,884
14 Savvis, Inc.--#760 (formerly Cable & Wireless U	267	168	436
15 Southwestern Bell Telephone Co.	1,465,674	1,376,363	2,842,037
16 Sprint Communication Company	73,263	332,225	405,488
17 Sprint Missouri Inc.	475,226	482,901	958,127
18 Wiltel Communications, LLC	227,711	224,188	451,899



## Cooper County

Centrally Assessed Property	Commercial Real	Personal	
19 Mid Missouri Telephone Company	1,355,977	834,186	2,190,163
20 Private Car Companies	0	518,076	518,076
<b>*Total Assessed Valuation- Public Utilities</b>	21,942,612	8,480,864	<b>30,423,476</b>
	<b>*Total for County</b>		<b>188,825,876</b>

*\*Total Valuations may not sum due to rounding*

## Crawford County

Residential	87,466,380
Agricultural	6,312,210
Commercial	11,445,395
Forest Croplands	1,820
Total Assessed Valuation - Rural Land	105,225,805
Residential	32,071,020
Agricultural	36,820
Commercial	23,640,355
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	55,748,195
<b>Total Assessed Valuation - Real Property</b>	<b>160,974,000</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,300
Cattle	892,080
Hogs	555
Sheep and Goats	2,110
Poultry	0
All Other Livestock	0
Subtotal - Livestock	951,045
Farm Machinery	631,117
Vehicles including Recreational Vehicles	43,035,647
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,253,742
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	116,100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,765,539
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>55,753,190</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>216,727,190</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	713,902	77,495	791,397
2 Kaneb Pipe Line Operating Partnership, LP	92,778	3,449	96,227
3 Missouri Gas Company, LLC	960,216	0	960,216
4 BNSF Railway Company	4,853,278	2,469,627	7,322,905
5 Broadwing Communications (CIII Communicati	17,859	46,488	64,347
6 Century Tel of Missouri, LLC	2,252,235	1,593,600	3,845,834
7 CenturyTel Fiber Company II, LLC	54,298	22,523	76,821
8 MCI Worldcom Network Services, Inc.	154,083	109,250	263,333
9 Southwestern Bell Telephone Co.	135,697	127,428	263,125
10 Fidelity Telephone Company	119,498	110,253	229,751
11 Steelville Telephone Company	2,937,146	1,590,917	4,528,063
12 Private Car Companies	0	808,480	808,480
<b>*Total Assessed Valuation- Public Utilities</b>	12,290,990	6,959,509	<b>19,250,499</b>

**\*Total for County**

**235,977,689**

*\*Total Valuations may not sum due to rounding*

## Dade County

Residential	20,042,900
Agricultural	8,007,180
Commercial	3,894,790
Forest Croplands	0
Total Assessed Valuation - Rural Land	31,944,870
Residential	8,774,440
Agricultural	32,550
Commercial	4,707,270
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	13,514,260
<b>Total Assessed Valuation - Real Property</b>	<b>45,459,130</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,950
Cattle	2,784,015
Hogs	87,815
Sheep and Goats	4,110
Poultry	13,638
All Other Livestock	7,740
Subtotal - Livestock	2,954,268
Farm Machinery	2,019,760
Vehicles including Recreational Vehicles	13,192,523
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	38,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,073,581
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>21,278,132</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>66,737,262</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	32,348	3,911	36,258
2 Empire District Electric Company	3,087,318	375,657	3,462,975
3 Enbridge Pipeline (Ozark) LLC	8,217	356	8,573
4 Explorer Pipeline Company	1,281,268	1,060	1,282,329
5 BNSF Railway Company	2,308,171	1,174,530	3,482,701
6 Alltel Missouri Inc.	4,868	3,320	8,188
7 MCI Worldcom Network Services, Inc.	139,441	98,869	238,310
8 Southwestern Bell Telephone Co.	1,746,153	1,639,750	3,385,903
9 Spectra Communications Group LLC	1,077,048	577,189	1,654,236
10 Miller Telephone Company	3,158	1,841	4,999
11 Private Car Companies	0	384,505	384,505
<b>*Total Assessed Valuation- Public Utilities</b>	<b>9,687,989</b>	<b>4,260,988</b>	<b>13,948,977</b>
<b>*Total for County</b>			<b>80,686,239</b>

*\*Total Valuations may not sum due to rounding*

## Dallas County

Residential	45,810,770
Agricultural	8,587,200
Commercial	6,697,190
Forest Croplands	0
Total Assessed Valuation - Rural Land	61,095,160
Residential	12,272,520
Agricultural	91,470
Commercial	9,218,530
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	21,582,520
<b>Total Assessed Valuation - Real Property</b>	<b>82,677,680</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	121,400
Cattle	2,236,470
Hogs	1,638
Sheep and Goats	12,220
Poultry	118,590
All Other Livestock	75,415
Subtotal - Livestock	2,565,733
Farm Machinery	1,360,495
Vehicles including Recreational Vehicles	24,943,585
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	758,725
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	9,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,467,723
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>33,105,761</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>115,783,441</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	3,593,237	437,216	4,030,453
2 ConocoPhillips Pipe Line Company	234,077	300	234,377
3 Enbridge Pipeline (Ozark) LLC	505,717	21,894	527,611
4 Explorer Pipeline Company	2,682,736	2,220	2,684,956
5 Century Tel of Missouri, LLC	3,204,818	2,267,613	5,472,431
6 Empire District Industries, Inc.	46,423	14,144	60,567
7 Southwestern Bell Telephone Co.	461,079	432,983	894,063
8 Sprint Missouri Inc.	130,894	133,008	263,902
9 Stoutland Telephone Company	31,324	16,430	47,755
<b>*Total Assessed Valuation- Public Utilities</b>	10,890,305	3,325,809	<b>14,216,114</b>
<b>*Total for County</b>			<b>129,999,555</b>

*\*Total Valuations may not sum due to rounding*

## Daviness County

Residential	29,663,050
Agricultural	17,208,250
Commercial	3,376,869
Forest Croplands	0
Total Assessed Valuation - Rural Land	50,248,169
Residential	10,749,810
Agricultural	77,020
Commercial	3,120,101
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	13,946,931
<b>Total Assessed Valuation - Real Property</b>	<b>64,195,100</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	87,450
Cattle	1,050,750
Hogs	857,973
Sheep and Goats	7,660
Poultry	0
All Other Livestock	7,065
Subtotal - Livestock	2,010,898
Farm Machinery	2,492,260
Vehicles including Recreational Vehicles	15,394,537
Grain and Other Agricultural Crops	750
Manufactured Homes Used as Dwelling Units	219,280
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	4,900
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,771,774
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,894,399</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>87,089,499</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	516,128	56,026	572,154
2 Aquila, Inc.	361,042	43,648	404,690
3 BP Products North America Inc	4,985	729	5,714
4 Magellan Pipe Line Company	133,239	71,082	204,320
5 Union Pacific Railroad Company	1,058,013	481,792	1,539,805
6 Alltel Missouri Inc.	1,117,172	762,013	1,879,185
7 CenturyTel Fiber Company II, LLC	61,613	25,557	87,170
8 MCI Worldcom Network Services, Inc.	70,302	49,846	120,148
9 Southwestern Bell Telephone Co.	90,326	84,822	175,149
10 Spectra Communications Group LLC	120,878	64,779	185,657
11 Wiltel Communications, LLC	105,894	104,255	210,149
12 Grand River Mutual Telephone Corp.	168,346	102,813	271,159
13 Green Hills Telephone Corporation	78,763	56,497	135,260
14 Private Car Companies	0	136,969	136,969

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## **Daviess County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	3,886,700	2,040,828	<b>5,927,528</b>
	<b>*Total for County</b>		<b>93,017,027</b>
<i>*Total Valuations may not sum due to rounding</i>			

## DeKalb County

Residential	21,125,930
Agricultural	11,859,510
Commercial	3,300,390
Forest Croplands	0
Total Assessed Valuation - Rural Land	36,285,830
Residential	18,497,240
Agricultural	106,460
Commercial	14,700,000
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	33,303,700
<b>Total Assessed Valuation - Real Property</b>	<b>69,589,530</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	43,850
Cattle	1,302,334
Hogs	49,960
Sheep and Goats	7,018
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,403,162
Farm Machinery	1,555,100
Vehicles including Recreational Vehicles	17,670,565
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	665,340
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,483,350
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>24,777,517</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>94,367,047</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,281,136	247,619	2,528,755
2 Aquila, Inc.	625,989	75,679	701,668
3 Magellan Pipe Line Company	195,358	104,222	299,579
4 Alltel Missouri Inc.	73,401	50,066	123,468
5 CenturyTel Fiber Company II, LLC	7,127	2,956	10,083
6 MCI Worldcom Network Services, Inc.	104,000	73,740	177,740
7 Southwestern Bell Telephone Co.	281,621	264,460	546,081
8 Spectra Communications Group LLC	1,051,124	563,297	1,614,421
9 Sprint Missouri Inc.	147,874	150,262	298,135
10 Wiltel Communications, LLC	105,416	103,785	209,201
<b>*Total Assessed Valuation- Public Utilities</b>	4,873,045	1,636,085	<b>6,509,130</b>
<b>*Total for County</b>			<b>100,876,177</b>

*\*Total Valuations may not sum due to rounding*

## Dent County

Residential	48,890,070
Agricultural	5,284,520
Commercial	5,931,230
Forest Croplands	11,810
Total Assessed Valuation - Rural Land	60,117,630
Residential	20,574,590
Agricultural	7,400
Commercial	11,627,200
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	32,209,190
<b>Total Assessed Valuation - Real Property</b>	<b>92,326,820</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,040
Cattle	1,221,930
Hogs	2,130
Sheep and Goats	8,530
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,288,630
Farm Machinery	707,910
Vehicles including Recreational Vehicles	24,762,800
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,143,090
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	7,300
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,221,870
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>35,131,600</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>127,458,420</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Kaneb Pipe Line Operating Partnership, LP	266,151	9,894	276,045
2 Missouri Gas Company, LLC	536,933	0	536,933
3 AT&T Communications	263,065	314,770	577,835
4 Broadwing Communications (CIII Communicati	4,009	10,435	14,444
5 MCI Worldcom Network Services, Inc.	35,441	25,129	60,570
6 Southwestern Bell Telephone Co.	12,718	11,943	24,662
7 Spectra Communications Group LLC	446,931	239,510	686,441
8 Sprint Missouri Inc.	2,485,543	2,525,684	5,011,227
9 Steelville Telephone Company	225,557	122,174	347,731
<b>*Total Assessed Valuation- Public Utilities</b>	<b>4,276,349</b>	<b>3,259,541</b>	<b>7,535,890</b>
<b>*Total for County</b>			<b>134,994,310</b>

*\*Total Valuations may not sum due to rounding*



## Douglas County

Residential	36,469,430
Agricultural	8,128,410
Commercial	4,352,590
Forest Croplands	1,300
Total Assessed Valuation - Rural Land	48,951,730
Residential	10,942,340
Agricultural	26,630
Commercial	6,866,970
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	17,835,940
<b>Total Assessed Valuation - Real Property</b>	<b>66,787,670</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	117,060
Cattle	2,319,965
Hogs	1,134
Sheep and Goats	7,174
Poultry	0
All Other Livestock	5,950
Subtotal - Livestock	2,451,283
Farm Machinery	375,284
Vehicles including Recreational Vehicles	18,654,017
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	520,900
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	5,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	13,209,013
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>35,216,097</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>102,003,767</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Century Tel of Missouri, LLC	3,084,431	2,182,431	5,266,862
2 Southwestern Bell Telephone Co.	133,984	125,820	259,804
3 Spectra Communications Group LLC	511,232	273,969	785,201
<b>*Total Assessed Valuation- Public Utilities</b>	<b>3,729,647</b>	<b>2,582,220</b>	<b>6,311,866</b>
<b>*Total for County</b>			<b>108,315,633</b>

*\*Total Valuations may not sum due to rounding*

## Dunklin County

Residential	29,792,250
Agricultural	26,752,940
Commercial	32,925,730
Forest Croplands	0
Total Assessed Valuation - Rural Land	89,470,920
Residential	69,853,890
Agricultural	420,990
Commercial	30,232,810
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	100,507,690
<b>Total Assessed Valuation - Real Property</b>	<b>189,978,610</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	22,200
Cattle	40,440
Hogs	85
Sheep and Goats	165
Poultry	50
All Other Livestock	0
Subtotal - Livestock	62,940
Farm Machinery	5,482,706
Vehicles including Recreational Vehicles	48,464,938
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,807,510
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	8,300
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	17,177,200
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>73,003,594</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>262,982,204</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,868,300	637,009	6,505,309
2 Entergy Arkansas Inc.	1,704,534	0	1,704,534
3 TE Products Pipeline Company L.P.	239,626	9,234	248,860
4 Ozark Gas Transmission, LLC	204,726	20,245	224,970
5 Texas Eastern Transmission, LP	343,717	5,891	349,608
6 Union Pacific Railroad Company	1,743,500	793,946	2,537,446
7 Southwestern Bell Telephone Co.	6,104,500	5,732,521	11,837,021
8 Private Car Companies	0	225,711	225,711
<b>*Total Assessed Valuation- Public Utilities</b>	<b>16,208,902</b>	<b>7,424,556</b>	<b>23,633,458</b>
<b>*Total for County</b>			<b>286,615,662</b>

*\*Total Valuations may not sum due to rounding*

## Franklin County

Residential	491,691,181
Agricultural	28,097,852
Commercial	56,823,591
Forest Croplands	3,060
Total Assessed Valuation - Rural Land	576,615,684
Residential	300,240,699
Agricultural	3,144,430
Commercial	224,556,366
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	527,941,495
<b>Total Assessed Valuation - Real Property</b>	<b>1,104,557,179</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	105,750
Cattle	1,682,550
Hogs	149,862
Sheep and Goats	5,680
Poultry	9
All Other Livestock	0
Subtotal - Livestock	1,943,851
Farm Machinery	1,587,211
Vehicles including Recreational Vehicles	188,302,419
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	259,200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	121,658,594
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>313,751,275</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,418,308,454</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	67,803,055	7,360,081	75,163,137
2 ConocoPhillips Pipe Line Company	367,378	472	367,850
3 Enbridge Pipeline (Ozark) LLC	909,774	39,387	949,161
4 Explorer Pipeline Company	4,635,327	3,836	4,639,164
5 Phillips Pipeline Company	220,044	6,110	226,154
6 Missouri Gas Company, LLC	134,233	0	134,233
7 Missouri Pipeline Company	913,337	92	913,428
8 BNSF Railway Company	2,733,401	1,390,912	4,124,313
9 Missouri Central Railroad Company	418,770	0	418,770
10 Union Pacific Railroad Company	4,018,025	1,829,707	5,847,733
11 360Networks (USA 2) LP	0	255	255
12 Calpoint Missouri, Inc.	0	6,990	6,990
13 Century Tel of Missouri, LLC	190,956	135,114	326,070
14 CenturyTel Fiber Company II, LLC	151,183	62,711	213,895
15 Global Crossing Telephone Inc.	80,648	352,945	433,593
16 Level 3 Communications LLC	274,618	143,912	418,530
17 MCI Worldcom Network Services, Inc.	467,652	331,581	799,232
18 McLeod Usa Network Services, Inc.	43,170	230,237	273,407

## Franklin County

Centrally Assessed Property	Commercial Real	Personal	
19Qwest Communications Corporation	560,978	622,987	1,183,965
20Savvis, Inc.--#760 (formerly Cable & Wireless U	16,262	10,216	26,477
21 Southwestern Bell Telephone Co.	9,554,809	8,972,584	18,527,393
22 Sprint Communication Company	446,128	2,023,058	2,469,186
23 Fidelity Telephone Company	1,189,677	1,097,632	2,287,308
24 Private Car Companies	0	1,596,180	1,596,180
<b>*Total Assessed Valuation- Public Utilities</b>	95,129,425	26,216,997	<b>121,346,422</b>
	<b>*Total for County</b>		<b>1,539,654,876</b>

*\*Total Valuations may not sum due to rounding*

## Gasconade County

Residential	53,176,540
Agricultural	7,431,890
Commercial	5,907,930
Forest Croplands	860
Total Assessed Valuation - Rural Land	66,517,220
Residential	31,068,510
Agricultural	30,390
Commercial	18,716,730
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	49,815,630
<b>Total Assessed Valuation - Real Property</b>	<b>116,332,850</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	40,900
Cattle	1,387,380
Hogs	68,328
Sheep and Goats	3,714
Poultry	799
All Other Livestock	0
Subtotal - Livestock	1,501,121
Farm Machinery	1,098,403
Vehicles including Recreational Vehicles	33,068,923
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	757,373
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	54,500
Pollution Control Tools and Equipment	108,506
All Other Tangible Personal Property on the Assessor's Book	8,682,796
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>45,271,622</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>161,604,472</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	6,231,834	676,471	6,908,305
2 ConocoPhillips Pipe Line Company	250,776	322	251,098
3 Enbridge Pipeline (Ozark) LLC	406,874	17,615	424,489
4 Explorer Pipeline Company	2,329,811	1,928	2,331,740
5 Kaneb Pipe Line Operating Partnership, LP	333,345	12,392	345,737
6 Phillips Pipeline Company	92,783	2,576	95,359
7 Missouri Gas Company, LLC	384,802	0	384,802
8 Missouri Central Railroad Company	158,725	0	158,725
9 Union Pacific Railroad Company	1,593,076	725,447	2,318,523
10 Century Tel of Missouri, LLC	1,809,422	1,280,281	3,089,704
11 Global Crossing Telephone Inc.	31,083	136,031	167,114
12 MCI Worldcom Network Services, Inc.	206,257	146,243	352,500
13 Qwest Communications Corporation	216,210	240,109	456,320
14 Southwestern Bell Telephone Co.	63,851	59,961	123,812
15 Sprint Communication Company	179,499	813,976	993,476
16 Fidelity Telephone Company	693,044	639,424	1,332,468
17 Private Car Companies	0	441,488	441,488

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## **Gasconade County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	14,981,394	5,194,265	<b>20,175,659</b>
	<b>*Total for County</b>		<b>181,780,131</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Gentry County

Residential	8,626,160
Agricultural	14,526,410
Commercial	1,684,150
Forest Croplands	0
Total Assessed Valuation - Rural Land	24,836,720
Residential	15,507,740
Agricultural	117,030
Commercial	3,791,660
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	19,416,430
<b>Total Assessed Valuation - Real Property</b>	<b>44,253,150</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	46,450
Cattle	1,348,310
Hogs	950,655
Sheep and Goats	4,800
Poultry	0
All Other Livestock	1,870
Subtotal - Livestock	2,352,085
Farm Machinery	2,674,414
Vehicles including Recreational Vehicles	11,931,022
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	81,880
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	6,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,998,432
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>20,044,333</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>64,297,483</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	121,178	13,154	134,332
2 Aquila, Inc.	309,153	37,375	346,527
3 Magellan Pipe Line Company	92,820	49,518	142,338
4 ANR Pipeline Company	480,467	12,180	492,647
5 Alltel Missouri Inc.	310,460	211,762	522,222
6 Southwestern Bell Telephone Co.	828,874	778,366	1,607,239
7 Sprint Missouri Inc.	224,856	228,488	453,344
8 Grand River Mutual Telephone Corp.	334,391	204,220	538,611
<b>*Total Assessed Valuation- Public Utilities</b>	<b>2,702,198</b>	<b>1,535,063</b>	<b>4,237,261</b>
<b>*Total for County</b>			<b>68,534,744</b>

*\*Total Valuations may not sum due to rounding*

## Greene County

Residential	773,249,750
Agricultural	14,432,890
Commercial	43,949,320
Forest Croplands	0
Total Assessed Valuation - Rural Land	831,631,960
Residential	1,089,984,450
Agricultural	3,353,280
Commercial	865,085,000
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	1,958,422,730
<b>Total Assessed Valuation - Real Property</b>	<b>2,790,054,690</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	141,200
Cattle	2,110,940
Hogs	2,710
Sheep and Goats	14,550
Poultry	2,000
All Other Livestock	14,800
Subtotal - Livestock	2,286,200
Farm Machinery	4,732,190
Vehicles including Recreational Vehicles	456,824,290
Grain and Other Agricultural Crops	179,630
Manufactured Homes Used as Dwelling Units	4,576,680
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	316,300
Pollution Control Tools and Equipment	4,330,850
All Other Tangible Personal Property on the Assessor's Book	209,443,820
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>682,689,960</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>3,472,744,650</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	10,776,139	1,311,213	12,087,352
2 ConocoPhillips Pipe Line Company	428,511	550	429,061
3 Enbridge Pipeline (Ozark) LLC	424,952	18,398	443,350
4 Explorer Pipeline Company	1,219,890	1,010	1,220,900
5 Magellan Pipe Line Company	56,653	30,224	86,876
6 Southern Star Central Gas Pipeline, Inc.	463,273	1,511	464,783
7 BNSF Railway Company	6,537,725	3,326,771	9,864,495
8 Missouri & Northern Arkansas Railroad	77,303	1,497	78,800
9 AT&T Communications	678,331	811,658	1,489,989
10 Broadwing Communications (CIII Communicati	15,055	39,188	54,243
11 CenturyTel Fiber Company II, LLC	179,313	74,380	253,693
12 Empire District Industries, Inc.	168,934	51,470	220,405
13 MCI Metro Access Transmission	247,837	175,725	423,562
14 MCI Worldcom Network Services, Inc.	414,257	293,722	707,979
15 McLeod Usa Network Services, Inc.	76,590	408,477	485,067
16 Southwestern Bell Telephone Co.	15,533,942	14,587,378	30,121,320
17 Choctaw Telephone Company	12,330	5,744	18,074
18 B T Aviation LP	0	427,860	427,860



## Greene County

Centrally Assessed Property	Commercial Real	Personal	
19 Baird Air, LLC	0	288,685	288,685
20 CDP Aviation LP	0	140,342	140,342
21 Distribution Air & Transportation Services LLC	0	71,713	71,713
22 Loren Cook Company	0	262,454	262,454
23 Mueller Transportation Inc.	0	149,933	149,933
24 O'Reilly Aviation	0	221,636	221,636
25 Paul G. Ruff	0	56,000	56,000
26 Prime Aire, Inc	0	624,047	624,047
27 Springfield Flying Service, Inc.	0	183,313	183,313
28 Wholesale Lumber & Materials Company	0	130,512	130,512
29 ABX Air, Inc.	0	51,216	51,216
30 Air One Express, Inc.	0	36,359	36,359
31 Air Wisconsin Airline Corporation	0	3,530,519	3,530,519
32 Allegiant Air LLC	0	12,879	12,879
33 American Eagle Airlines Inc.	0	1,411,633	1,411,633
34 Ameriflight Inc.	0	69	69
35 ATA Airlines, Inc.	0	827	827
36 Casino Express Airlines, Inc.	0	1,348	1,348
37 Chautauqua Airlines Inc.	0	1,825	1,825
38 Comair Inc.	0	323,932	323,932
39 Contract Air Cargo, Inc.	0	521	521
40 Federal Express Corporation	0	873,943	873,943
41 Grand Holdings Inc. D/B/A Champion Air	0	203	203
42 Kalitta Charters, LLC	0	836	836
43 Mesaba Aviation Inc.	0	94,184	94,184
44 Midwest Corporate Aviation, Inc.	0	269	269
45 Northwest Airlines Inc.	0	42,454	42,454
46 Pace Airlines, Inc.	0	1,586	1,586
47 Pinnacle Airlines, Inc.	0	1,983,149	1,983,149
48 Ryan International Airlines, Inc.	0	19,834	19,834
49 Skywest Airlines, Inc.	0	629,769	629,769
50 Springfield Aircraft Charter & Sales, Inc.	0	88,413	88,413
51 Trans State Airlines Inc.	0	430,755	430,755
52 United Airlines Inc.	0	674	674
53 United Parcel Service Company	0	1,720,854	1,720,854
54 Private Car Companies	0	1,160,965	1,160,965
<b>*Total Assessed Valuation- Public Utilities</b>	37,311,036	36,114,426	<b>73,425,462</b>
	<b>*Total for County</b>		<b>3,546,170,112</b>

*\*Total Valuations may not sum due to rounding*

## Grundy County

Residential	11,500,410
Agricultural	11,310,720
Commercial	1,860,920
Forest Croplands	0
Total Assessed Valuation - Rural Land	24,672,050
Residential	22,033,720
Agricultural	188,310
Commercial	10,379,290
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	32,601,320
<b>Total Assessed Valuation - Real Property</b>	<b>57,273,370</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	53,640
Cattle	1,007,330
Hogs	149,915
Sheep and Goats	9,945
Poultry	0
All Other Livestock	3,563
Subtotal - Livestock	1,224,393
Farm Machinery	1,431,688
Vehicles including Recreational Vehicles	17,756,645
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	132,940
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	15,700
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,630,835
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>30,192,201</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>87,465,571</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,864,781	225,441	2,090,223
2 BP Products North America Inc	89,911	13,148	103,059
3 Wood River Pipeline	166,091	1,584	167,674
4 Iowa, Chicago & Eastern Railroad Corporation	350,213	22,409	372,621
5 Union Pacific Railroad Company	2,827,761	1,287,691	4,115,452
6 Missouri Network Alliance, LLC	71,861	71,661	143,522
7 Southwestern Bell Telephone Co.	1,151,453	1,081,289	2,232,741
8 Grand River Mutual Telephone Corp.	484,376	295,820	780,196
9 Private Car Companies	0	535,981	535,981
<b>*Total Assessed Valuation- Public Utilities</b>	7,006,446	3,535,023	<b>10,541,469</b>
<b>*Total for County</b>			<b>98,007,040</b>

*\*Total Valuations may not sum due to rounding*

## Harrison County

Residential	9,454,770
Agricultural	18,902,420
Commercial	3,846,450
Forest Croplands	60
Total Assessed Valuation - Rural Land	32,203,700
Residential	15,278,480
Agricultural	264,960
Commercial	9,254,450
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	24,797,890
<b>Total Assessed Valuation - Real Property</b>	<b>57,001,590</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	55,110
Cattle	1,672,445
Hogs	222,350
Sheep and Goats	7,940
Poultry	220,600
All Other Livestock	480
Subtotal - Livestock	2,178,925
Farm Machinery	3,036,530
Vehicles including Recreational Vehicles	15,830,840
Grain and Other Agricultural Crops	19,595
Manufactured Homes Used as Dwelling Units	147,770
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,303,805
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>24,517,465</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>81,519,055</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	861,624	104,165	965,790
2 Magellan Pipe Line Company	366,917	195,747	562,663
3 Wood River Pipeline	225,579	2,151	227,730
4 ANR Pipeline Company	1,242,452	31,497	1,273,949
5 Alltel Missouri Inc.	26,033	17,757	43,790
6 CenturyTel Fiber Company II, LLC	22,557	9,357	31,914
7 MCI Worldcom Network Services, Inc.	194,056	137,592	331,648
8 Southwestern Bell Telephone Co.	6,281	5,899	12,180
9 Wiltel Communications, LLC	264,336	260,246	524,582
10 Grand River Mutual Telephone Corp.	1,056,307	645,111	1,701,419
<b>*Total Assessed Valuation- Public Utilities</b>	4,266,143	1,409,522	<b>5,675,665</b>
<b>*Total for County</b>			<b>87,194,720</b>

*\*Total Valuations may not sum due to rounding*

## Henry County

Residential	50,039,370
Agricultural	15,794,040
Commercial	8,624,500
Forest Croplands	0
Total Assessed Valuation - Rural Land	74,457,910
Residential	70,197,850
Agricultural	201,780
Commercial	30,290,240
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	100,689,870
<b>Total Assessed Valuation - Real Property</b>	<b>175,147,780</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	56,400
Cattle	2,619,605
Hogs	174,466
Sheep and Goats	4,939
Poultry	12,889
All Other Livestock	9,170
Subtotal - Livestock	2,877,469
Farm Machinery	3,735,250
Vehicles including Recreational Vehicles	46,397,980
Grain and Other Agricultural Crops	6,791
Manufactured Homes Used as Dwelling Units	892,500
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	13,510
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	16,954,883
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>70,878,383</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>246,026,163</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	5,414,392	654,569	6,068,962
2 Kansas City Power & Light Company	1,561,430	190,850	1,752,281
3 Magellan Pipe Line Company	77,580	41,388	118,968
4 Panhandle Eastern Pipe Line Company	20,641	120	20,761
5 Missouri & Northern Arkansas Railroad	206,610	4,001	210,611
6 Missouri Central Railroad Company	41,798	0	41,798
7 Global Crossing Telephone Inc.	8,569	37,500	46,069
8 MCI Worldcom Network Services, Inc.	27,540	19,527	47,066
9 Missouri Network Alliance, LLC	13,185	13,149	26,334
10 Osage Valley Technologies, LLC	34,323	234	34,557
11 Qwest Communications Corporation	59,604	66,192	125,796
12 Spectra Communications Group LLC	75,504	40,462	115,966
13 Sprint Missouri Inc.	3,547,791	3,605,087	7,152,878
14 Cass County Telephone Company	188,187	110,266	298,454
15 Private Car Companies	0	254,071	254,071

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## Henry County

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Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	11,277,154	5,037,418	<b>16,314,573</b>
	*Total for County		<b>262,340,736</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Hickory County

Residential	39,384,540
Agricultural	4,832,940
Commercial	4,964,570
Forest Croplands	0
Total Assessed Valuation - Rural Land	49,182,050
Residential	4,140,030
Agricultural	33,180
Commercial	2,066,330
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	6,239,540
<b>Total Assessed Valuation - Real Property</b>	<b>55,421,590</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	35,550
Cattle	1,216,845
Hogs	3,078
Sheep and Goats	9,910
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,265,383
Farm Machinery	385,990
Vehicles including Recreational Vehicles	18,010,650
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	422,510
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,494,435
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>21,578,968</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>77,000,558</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	2,408,326	293,039	2,701,365
2 Century Tel of Missouri, LLC	2,337,432	1,653,882	3,991,314
3 Empire District Industries, Inc.	16,566	5,047	21,613
4 Spectra Communications Group LLC	149,430	80,080	229,510
<b>*Total Assessed Valuation- Public Utilities</b>	<b>4,911,755</b>	<b>2,032,048</b>	<b>6,943,802</b>
<b>*Total for County</b>			<b>83,944,360</b>

*\*Total Valuations may not sum due to rounding*

## Holt County

Residential	8,506,290
Agricultural	17,231,970
Commercial	3,207,162
Forest Croplands	0
Total Assessed Valuation - Rural Land	28,945,422
Residential	13,877,090
Agricultural	166,970
Commercial	4,208,728
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	18,252,788
<b>Total Assessed Valuation - Real Property</b>	<b>47,198,210</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	11,700
Cattle	263,740
Hogs	31,180
Sheep and Goats	2,070
Poultry	22,000
All Other Livestock	0
Subtotal - Livestock	330,690
Farm Machinery	2,768,020
Vehicles including Recreational Vehicles	12,787,040
Grain and Other Agricultural Crops	59,560
Manufactured Homes Used as Dwelling Units	87,530
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	5,550
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,205,710
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>19,244,100</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>66,442,310</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	3,187,905	385,400	3,573,305
2 ANR Pipeline Company	1,122,578	28,458	1,151,036
3 BNSF Railway Company	3,682,717	1,873,978	5,556,695
4 CenturyTel Fiber Company II, LLC	81,298	33,723	115,020
5 Southwestern Bell Telephone Co.	67,952	63,812	131,764
6 Sprint Missouri Inc.	862,641	876,572	1,739,213
7 Holway Telephone Company	43,666	27,291	70,958
8 Oregon Farmer Mutual Telephone	153,206	158,762	311,968
9 Private Car Companies	0	613,483	613,483
<b>*Total Assessed Valuation- Public Utilities</b>	9,201,963	4,061,478	<b>13,263,442</b>
<b>*Total for County</b>			<b>79,705,752</b>

*\*Total Valuations may not sum due to rounding*

## Howard County

Residential	22,460,960
Agricultural	11,674,580
Commercial	2,058,674
Forest Croplands	0
Total Assessed Valuation - Rural Land	36,194,214
Residential	16,862,620
Agricultural	126,430
Commercial	5,093,783
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	22,082,833
<b>Total Assessed Valuation - Real Property</b>	<b>58,277,047</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	33,300
Cattle	1,096,225
Hogs	8,698
Sheep and Goats	7,184
Poultry	0
All Other Livestock	5,470
Subtotal - Livestock	1,150,877
Farm Machinery	1,842,090
Vehicles including Recreational Vehicles	17,438,924
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	412,638
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	8,990
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,616,489
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,470,008</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>80,747,055</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,526,484	274,252	2,800,736
2 Kansas City Power & Light Company	3,139,573	383,744	3,523,316
3 Panhandle Eastern Pipe Line Company	1,729,985	10,072	1,740,057
4 The Kansas City Southern Railway Company	556,485	295,427	851,912
5 AT&T Communications	1,367	1,635	3,002
6 Century Tel of Missouri, LLC	133,855	94,711	228,565
7 MCI Worldcom Network Services, Inc.	20,916	14,830	35,747
8 Southwestern Bell Telephone Co.	3,063,567	2,876,888	5,940,454
9 Chariton Valley Telephone Corp.	22,834	7,446	30,280
10 Private Car Companies	0	185,718	185,718
<b>*Total Assessed Valuation- Public Utilities</b>	<b>11,195,065</b>	<b>4,144,721</b>	<b>15,339,786</b>
<b>*Total for County</b>			<b>96,086,841</b>

*\*Total Valuations may not sum due to rounding*



## Howell County

Residential	88,371,680
Agricultural	9,079,420
Commercial	13,625,420
Forest Croplands	5,760
Total Assessed Valuation - Rural Land	111,082,280
Residential	70,845,960
Agricultural	111,100
Commercial	38,016,480
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	108,973,540
<b>Total Assessed Valuation - Real Property</b>	<b>220,055,820</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	113,250
Cattle	3,120,010
Hogs	2,950
Sheep and Goats	15,120
Poultry	0
All Other Livestock	10
Subtotal - Livestock	3,251,340
Farm Machinery	2,061,900
Vehicles including Recreational Vehicles	61,005,150
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	2,103,640
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	8,560
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	28,490,450
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>96,921,040</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>316,976,860</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Kaneb Pipe Line Operating Partnership, LP	366,426	13,622	380,048
2 BNSF Railway Company	3,314,759	1,686,740	5,001,499
3 Century Tel of Missouri, LLC	5,857,016	4,144,212	10,001,228
4 Southwestern Bell Telephone Co.	27,202	25,544	52,746
5 Peace Valley Telephone Company	50,639	116,808	167,448
6 Private Car Companies	0	552,187	552,187
<b>*Total Assessed Valuation- Public Utilities</b>	9,616,042	6,539,114	<b>16,155,156</b>
<b>*Total for County</b>			<b>333,132,016</b>

*\*Total Valuations may not sum due to rounding*

## Iron County

Residential	22,377,720
Agricultural	3,334,740
Commercial	41,878,170
Forest Croplands	8,190
Total Assessed Valuation - Rural Land	67,598,820
Residential	14,617,760
Agricultural	15,350
Commercial	15,710,030
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	30,343,140
<b>Total Assessed Valuation - Real Property</b>	<b>97,941,960</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	30,550
Cattle	420,030
Hogs	762
Sheep and Goats	78
Poultry	0
All Other Livestock	1,120
Subtotal - Livestock	452,540
Farm Machinery	257,930
Vehicles including Recreational Vehicles	13,389,285
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	360,130
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	11,860
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	11,308,957
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>25,780,702</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>123,722,662</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	14,903,382	1,617,775	16,521,157
2 Centerpoint Energy - Mississippi River Transmi	138,365	2,282	140,646
3 BNSF Railway Company	853,599	434,361	1,287,960
4 Union Pacific Railroad Company	3,224,516	1,468,363	4,692,879
5 Southwestern Bell Telephone Co.	331,196	311,015	642,211
6 Spectra Communications Group LLC	1,030,966	552,494	1,583,459
7 Steelville Telephone Company	220,654	119,518	340,172
8 Private Car Companies	0	559,637	559,637
<b>*Total Assessed Valuation- Public Utilities</b>	<b>20,702,678</b>	<b>5,065,444</b>	<b>25,768,121</b>
<b>*Total for County</b>			<b>149,490,783</b>

*\*Total Valuations may not sum due to rounding*

## Jackson County

Residential	233,556,335
Agricultural	6,894,945
Commercial	20,987,225
Forest Croplands	0
Total Assessed Valuation - Rural Land	261,438,505
Residential	4,765,592,971
Agricultural	4,631,747
Commercial	2,068,142,962
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	6,838,367,680
<b>Total Assessed Valuation - Real Property</b>	<b>7,099,806,185</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	28,750
Cattle	53,955
Hogs	36
Sheep and Goats	3,280
Poultry	582
All Other Livestock	1,550
Subtotal - Livestock	88,153
Farm Machinery	121,752
Vehicles including Recreational Vehicles	1,034,311,022
Grain and Other Agricultural Crops	3,879
Manufactured Homes Used as Dwelling Units	3,287,016
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	156,695
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	740,597,351
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>1,778,565,868</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>8,878,372,053</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	20,114,937	2,431,781	22,546,718
2 Kansas City Power & Light Company	98,328,162	12,018,450	110,346,612
3 BP Pipelines North America Inc	410,023	23,531	433,554
4 BP Products North America Inc	29,544	4,320	33,864
5 Magellan Pipe Line Company	4,970	2,651	7,621
6 Sinclair Pipeline Company	18,269	0	18,269
7 Kinder Morgan Interstate Gas Transmission LL	2,023,027	30,750	2,053,777
8 Panhandle Eastern Pipe Line Company	184,695	1,075	185,770
9 Southern Star Central Gas Pipeline, Inc.	668,016	2,178	670,194
10 BNSF Railway Company	1,656,987	843,170	2,500,158
11 Iowa, Chicago & Eastern Railroad Corporation	87,553	5,602	93,155
12 Kansas City Terminal Railway Company	12,558,676	92,321	12,650,997
13 The Kansas City Southern Railway Company	2,069,687	1,098,755	3,168,442
14 Union Pacific Railroad Company	7,449,500	3,392,314	10,841,814
15 360Networks (USA 2) LP	0	469	469
16 American Fiber Systems, Inc.	274,132	3,293	277,425
17 AT&T Communications	2,138,169	2,558,430	4,696,599
18 Broadwing Communications (CIII Communicati	15,423	40,148	55,571

## Jackson County

Centrally Assessed Property	Commercial Real	Personal	
19 Calpoint Missouri, Inc.	0	12,870	12,870
20 CenturyTel Fiber Company II, LLC	206,721	85,749	292,470
21 Global Crossing Telephone Inc.	47,414	207,502	254,916
22 Level 3 Communications LLC	505,621	264,967	770,589
23 MCI Metro Access Transmission	803,601	569,780	1,373,380
24 MCI Worldcom Network Services, Inc.	508,961	360,871	869,832
25 McLeod Usa Network Services, Inc.	54,493	290,625	345,118
26 Qwest Communications Corporation	251,271	279,046	530,318
27 Savvis, Inc.--#760 (formerly Cable & Wireless U	29,941	18,809	48,749
28 Southwestern Bell Telephone Co.	23,184,786	21,772,016	44,956,803
29 Sprint Communication Company	373,848	1,695,289	2,069,137
30 Sprint Missouri Inc.	1,917,090	1,948,051	3,865,141
31 Wiltel Communications, LLC	397,141	390,996	788,137
32 Private Car Companies	0	2,066,552	2,066,552
<b>*Total Assessed Valuation- Public Utilities</b>	176,312,658	52,512,364	<b>228,825,022</b>
	<b>*Total for County</b>		<b>9,107,197,075</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Jasper County

Residential	148,702,300
Agricultural	20,790,240
Commercial	82,144,300
Forest Croplands	0
Total Assessed Valuation - Rural Land	251,636,840
Residential	399,495,030
Agricultural	1,303,860
Commercial	220,113,790
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	620,912,680
<b>Total Assessed Valuation - Real Property</b>	<b>872,549,520</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	279,560
Cattle	2,214,080
Hogs	102,530
Sheep and Goats	6,780
Poultry	480,130
All Other Livestock	1,370
Subtotal - Livestock	3,084,450
Farm Machinery	3,342,210
Vehicles including Recreational Vehicles	193,542,660
Grain and Other Agricultural Crops	8,540
Manufactured Homes Used as Dwelling Units	2,326,050
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	466,780
Pollution Control Tools and Equipment	4,760,490
All Other Tangible Personal Property on the Assessor's Book	182,128,060
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>389,659,240</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,262,208,760</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	30,200,143	3,674,676	33,874,818
2 ConocoPhillips Pipe Line Company	41,965	54	42,019
3 Enbridge Pipeline (Ozark) LLC	116,216	5,031	121,248
4 Explorer Pipeline Company	2,005,019	1,659	2,006,678
5 Magellan Pipe Line Company	153,503	81,893	235,396
6 Southern Star Central Gas Pipeline, Inc.	857,841	2,797	860,638
7 BNSF Railway Company	972,068	494,644	1,466,712
8 Missouri & Northern Arkansas Railroad	897,136	17,375	914,511
9 The Kansas City Southern Railway Company	759,734	403,327	1,163,061
10 Alltel Missouri Inc.	2,833	1,933	4,766
11 AT&T Communications	940,713	1,125,611	2,066,323
12 Broadwing Communications (CIII Communicati	20,459	53,256	73,715
13 CenturyTel Fiber Company II, LLC	107,497	44,590	152,087
14 Empire District Industries, Inc.	446,023	135,893	581,916
15 MCI Worldcom Network Services, Inc.	130,552	92,566	223,118
16 McLeod Usa Network Services, Inc.	78,736	419,919	498,654
17 Southwestern Bell Telephone Co.	8,788,904	8,253,350	17,042,254
18 Spectra Communications Group LLC	493,901	264,681	758,583

## Jasper County

Centrally Assessed Property	Commercial Real	Personal	
19Craw Kan Telephone Coop. Inc.	606,517	232,491	839,008
20Leggett & Platt Inc.	0	65,403	65,403
21Midwest Flight I, LLC	0	262,416	262,416
22Oasis Sales Corporation	0	141,965	141,965
23Berry Aviation, Inc.	0	157	157
24Contract Air Cargo, Inc.	0	130	130
25CST-ROM Holdings, LLC	0	706	706
26Federal Express Corporation	0	37,427	37,427
27Gulf & Caribbean Cargo, Inc.	0	251	251
28IFL Group, Inc.	0	914	914
29Midwest Corporate Aviation, Inc.	0	269	269
30Rhoades Aviation Inc.	0	67	67
31Trans State Airlines Inc.	0	277,093	277,093
32Private Car Companies	0	1,249,707	1,249,707
<b>*Total Assessed Valuation- Public Utilities</b>	47,619,760	17,342,253	<b>64,962,013</b>
	<b>*Total for County</b>		<b>1,327,170,773</b>

*\*Total Valuations may not sum due to rounding*

## Jefferson County

Residential	995,959,200
Agricultural	7,334,400
Commercial	170,606,219
Forest Croplands	4,395
Total Assessed Valuation - Rural Land	1,173,904,214
Residential	312,909,200
Agricultural	115,000
Commercial	217,601,931
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	530,626,131
<b>Total Assessed Valuation - Real Property</b>	<b>1,704,530,345</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	34,750
Cattle	292,215
Hogs	2,588
Sheep and Goats	2,785
Poultry	30
All Other Livestock	0
Subtotal - Livestock	332,368
Farm Machinery	1,304,129
Vehicles including Recreational Vehicles	383,924,388
Grain and Other Agricultural Crops	110
Manufactured Homes Used as Dwelling Units	27,518,060
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	141,920
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	179,422,836
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>592,643,811</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>2,297,174,156</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	99,982,810	10,853,222	110,836,032
2 Phillips Pipeline Company	23,886	663	24,550
3 Centerpoint Energy - Mississippi River Transmi	843,332	13,907	857,238
4 BNSF Railway Company	2,487,050	1,265,554	3,752,604
5 Union Pacific Railroad Company	3,928,175	1,788,792	5,716,967
6 AT&T Communications	1,443,610	1,727,354	3,170,964
7 Broadwing Communications (CIII Communicati	20,972	54,593	75,565
8 CenturyTel Fiber Company II, LLC	98,879	41,015	139,894
9 MCI Worldcom Network Services, Inc.	241,350	171,125	412,475
10 Southwestern Bell Telephone Co.	14,501,211	13,617,577	28,118,788
11 Sprint Communication Company	286,609	1,299,689	1,586,298
12 Private Car Companies	0	922,839	922,839
<b>*Total Assessed Valuation- Public Utilities</b>	123,857,885	31,756,328	<b>155,614,214</b>
<b>*Total for County</b>			<b>2,452,788,370</b>

*\*Total Valuations may not sum due to rounding*

## Johnson County

Residential	126,609,924
Agricultural	22,298,105
Commercial	10,362,322
Forest Croplands	0
Total Assessed Valuation - Rural Land	159,270,351
Residential	105,577,107
Agricultural	157,684
Commercial	47,571,951
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	153,306,742
<b>Total Assessed Valuation - Real Property</b>	<b>312,577,093</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	96,400
Cattle	2,545,155
Hogs	64,388
Sheep and Goats	3,002
Poultry	182,442
All Other Livestock	0
Subtotal - Livestock	2,891,387
Farm Machinery	3,207,968
Vehicles including Recreational Vehicles	66,182,881
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,723,963
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	19,730,662
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>93,736,861</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>406,313,954</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	5,199,722	628,617	5,828,338
2 Kansas City Power & Light Company	118,623	14,499	133,122
3 BP Pipelines North America Inc	115,116	6,606	121,723
4 CCPS Transportation, LLC	167,787	10,781	178,568
5 Phillips Pipeline Company	208,162	5,780	213,942
6 Panhandle Eastern Pipe Line Company	3,534,794	20,579	3,555,373
7 Southern Star Central Gas Pipeline, Inc.	1,467,828	4,786	1,472,614
8 Missouri Central Railroad Company	279,356	0	279,356
9 Union Pacific Railroad Company	3,609,156	1,643,518	5,252,674
10 360Networks (USA 2) LP	0	587	587
11 Calpoint Missouri, Inc.	0	16,094	16,094
12 Global Crossing Telephone Inc.	53,429	233,826	287,255
13 Level 3 Communications LLC	632,260	331,332	963,592
14 MCI Worldcom Network Services, Inc.	184,063	130,507	314,569
15 Missouri Network Alliance, LLC	85,980	85,741	171,721
16 Qwest Communications Corporation	371,648	412,729	784,377
17 Savvis, Inc.--#760 (formerly Cable & Wireless U	37,440	23,520	60,959
18 Southwestern Bell Telephone Co.	1,661,017	1,559,803	3,220,820



## Johnson County

Centrally Assessed Property	Commercial Real	Personal	
19 Spectra Communications Group LLC	61,654	33,040	94,694
20 Sprint Communication Company	433,244	1,964,634	2,397,878
21 Sprint Missouri Inc.	3,532,960	3,590,016	7,122,976
22 Wiltel Communications, LLC	271,502	267,301	538,803
23 Cass County Telephone Company	204,376	119,751	324,127
24 Berry Aviation, Inc.	0	1,653	1,653
25 Private Car Companies	0	881,278	881,278
<b>*Total Assessed Valuation- Public Utilities</b>	22,230,116	11,986,977	<b>34,217,094</b>
	<b>*Total for County</b>		<b>440,531,048</b>

*\*Total Valuations may not sum due to rounding*

## Knox County

Residential	6,947,112
Agricultural	14,086,750
Commercial	3,435,270
Forest Croplands	174
Total Assessed Valuation - Rural Land	24,469,306
Residential	5,695,447
Agricultural	23,550
Commercial	2,278,020
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,997,017
<b>Total Assessed Valuation - Real Property</b>	<b>32,466,323</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	19,050
Cattle	1,073,190
Hogs	205,491
Sheep and Goats	5,450
Poultry	276
All Other Livestock	0
Subtotal - Livestock	1,303,457
Farm Machinery	4,280,465
Vehicles including Recreational Vehicles	8,856,123
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	475,649
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>14,915,694</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>47,382,017</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,993,243	324,919	3,318,162
2 BP Pipelines North America Inc	347,769	19,958	367,727
3 Mid-America Pipeline Company, LLC	224,851	16,178	241,030
4 Sinclair Pipeline Company	9,373	0	9,373
5 BNSF Railway Company	1,383,176	703,840	2,087,016
6 Mark Twain Long Distance Inc.	23,902	0	23,902
7 Southwestern Bell Telephone Co.	1,091,027	1,024,545	2,115,573
8 Spectra Communications Group LLC	37,543	20,119	57,663
9 Mark Twain Communications Co.	7,691	2,533	10,223
10 Mark Twain Rural Telephone Company	670,059	381,147	1,051,207
11 Northeast Missouri Rural Telephone	23,588	15,021	38,610
12 Private Car Companies	0	230,416	230,416
<b>*Total Assessed Valuation- Public Utilities</b>	<b>6,812,224</b>	<b>2,738,677</b>	<b>9,550,901</b>

**\*Total for County 56,932,918**

*\*Total Valuations may not sum due to rounding*

## Laclede County

Residential	83,873,890
Agricultural	10,135,950
Commercial	14,356,500
Forest Croplands	0
Total Assessed Valuation - Rural Land	108,366,340
Residential	63,407,180
Agricultural	133,300
Commercial	50,004,340
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	113,544,820
<b>Total Assessed Valuation - Real Property</b>	<b>221,911,160</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	96,600
Cattle	2,636,025
Hogs	26,851
Sheep and Goats	10,416
Poultry	827
All Other Livestock	19,730
Subtotal - Livestock	2,790,449
Farm Machinery	2,505,751
Vehicles including Recreational Vehicles	52,916,085
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	17,850
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	29,163,980
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>87,394,115</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>309,305,275</b>

Centrally Assessed Property	Commercial Real	Personal	
1 ConocoPhillips Pipe Line Company	307,117	394	307,511
2 Enbridge Pipeline (Ozark) LLC	425,187	18,408	443,595
3 Explorer Pipeline Company	2,290,171	1,895	2,292,067
4 BNSF Railway Company	2,803,227	1,426,443	4,229,670
5 Broadwing Communications (CIII Communicati	11,454	29,815	41,269
6 Century Tel of Missouri, LLC	703,019	497,431	1,200,450
7 CenturyTel Fiber Company II, LLC	119,082	49,395	168,477
8 MCI Worldcom Network Services, Inc.	296,139	209,972	506,111
9 Southwestern Bell Telephone Co.	130,817	122,846	253,663
10 Spectra Communications Group LLC	351,396	188,313	539,709
11 Sprint Missouri Inc.	2,731,734	2,775,851	5,507,586
12 Stoutland Telephone Company	919,551	482,317	1,401,869
13 Private Car Companies	0	466,974	466,974
<b>*Total Assessed Valuation- Public Utilities</b>	11,088,895	6,270,055	<b>17,358,950</b>

**\*Total for County**

**326,664,225**

*\*Total Valuations may not sum due to rounding*

**Laclede County**

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## Lafayette County

Residential	72,705,616
Agricultural	20,358,892
Commercial	7,074,255
Forest Croplands	0
Total Assessed Valuation - Rural Land	100,138,763
Residential	93,332,210
Agricultural	317,772
Commercial	29,783,383
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	123,433,365
<b>Total Assessed Valuation - Real Property</b>	<b>223,572,128</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	55,550
Cattle	1,323,930
Hogs	268,633
Sheep and Goats	3,336
Poultry	30
All Other Livestock	0
Subtotal - Livestock	1,651,479
Farm Machinery	5,971,027
Vehicles including Recreational Vehicles	65,294,857
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,838,580
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	7,458,213
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>82,214,156</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>305,786,284</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	3,558,907	430,252	3,989,159
2 Kansas City Power & Light Company	7,669,523	937,430	8,606,953
3 BP Pipelines North America Inc	859,450	49,323	908,774
4 CCPS Transportation, LLC	70,546	4,533	75,079
5 Southern Star Central Gas Pipeline, Inc.	761,355	2,483	763,837
6 The Kansas City Southern Railway Company	1,439,186	764,035	2,203,221
7 Union Pacific Railroad Company	4,065,474	1,851,314	5,916,789
8 AT&T Communications	1,322,156	1,582,028	2,904,184
9 CenturyTel Fiber Company II, LLC	79,147	32,830	111,978
10 Missouri Network Alliance, LLC	14,889	14,847	29,736
11 Southwestern Bell Telephone Co.	394,321	370,293	764,614
12 Spectra Communications Group LLC	286,153	153,349	439,502
13 Sprint Missouri Inc.	2,346,851	2,384,752	4,731,603
14 Alma Communications Company	99,338	101,469	200,807
15 Citizens Telephone Company	1,749,278	1,324,925	3,074,203
16 Private Car Companies	0	1,006,614	1,006,614

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## **Lafayette County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	24,716,574	11,010,477	<b>35,727,051</b>
	<b>*Total for County</b>		<b>341,513,335</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Lawrence County

Residential	80,307,430
Agricultural	16,579,210
Commercial	12,924,430
Forest Croplands	0
Total Assessed Valuation - Rural Land	109,811,070
Residential	78,831,670
Agricultural	922,040
Commercial	37,501,290
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	117,255,000
<b>Total Assessed Valuation - Real Property</b>	<b>227,066,070</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	149,540
Cattle	3,982,510
Hogs	6,140
Sheep and Goats	15,880
Poultry	513,300
All Other Livestock	0
Subtotal - Livestock	4,667,370
Farm Machinery	2,302,160
Vehicles including Recreational Vehicles	56,358,190
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,134,540
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	19,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	19,984,800
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>84,466,560</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>311,532,630</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	14,435,271	1,756,447	16,191,717
2 ConocoPhillips Pipe Line Company	424,881	545	425,426
3 Enbridge Pipeline (Ozark) LLC	645,411	27,942	673,353
4 Explorer Pipeline Company	2,231,351	1,847	2,233,197
5 Magellan Pipe Line Company	154,276	82,305	236,581
6 TransMontaigne Product Services Inc	511,971	137	512,108
7 Southern Star Central Gas Pipeline, Inc.	808,024	2,635	810,659
8 BNSF Railway Company	2,116,738	1,077,118	3,193,857
9 Missouri & Northern Arkansas Railroad	451,168	8,738	459,906
10 Alltel Missouri Inc.	482,037	328,793	810,829
11 AT&T Communications	439,865	526,321	966,185
12 Broadwing Communications (CIII Communicati	7,399	19,260	26,659
13 Century Tel of Missouri, LLC	1,946	1,377	3,323
14 CenturyTel Fiber Company II, LLC	64,815	26,886	91,701
15 Empire District Industries, Inc.	11,653	3,550	15,204
16 MCI Worldcom Network Services, Inc.	297,882	211,208	509,090
17 McLeod Usa Network Services, Inc.	60,738	323,934	384,672
18 Southwestern Bell Telephone Co.	2,550,731	2,395,302	4,946,033

## Lawrence County

Centrally Assessed Property	Commercial Real	Personal	
19 Spectra Communications Group LLC	752,209	403,108	1,155,318
20 Choctaw Telephone Company	97,898	45,602	143,500
21 Miller Telephone Company	404,016	235,600	639,615
22 Private Car Companies	0	772,147	772,147
<b>*Total Assessed Valuation- Public Utilities</b>	26,950,282	8,250,801	<b>35,201,083</b>
	<b>*Total for County</b>		<b>346,733,713</b>

*\*Total Valuations may not sum due to rounding*



## Lewis County

Residential	15,408,350
Agricultural	14,288,295
Commercial	1,631,395
Forest Croplands	0
Total Assessed Valuation - Rural Land	31,328,040
Residential	12,056,425
Agricultural	71,820
Commercial	8,413,911
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	20,542,156
<b>Total Assessed Valuation - Real Property</b>	<b>51,870,196</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	38,750
Cattle	1,160,755
Hogs	19,917
Sheep and Goats	3,018
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,222,440
Farm Machinery	2,721,903
Vehicles including Recreational Vehicles	18,338,032
Grain and Other Agricultural Crops	264,165
Manufactured Homes Used as Dwelling Units	376,976
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	7,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,519,670
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>26,450,786</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>78,320,982</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,300,410	575,364	5,875,774
2 CCPS Transportation, LLC	23,387	1,503	24,889
3 Kaneb Pipe Line Operating Partnership, LP	201,862	7,504	209,367
4 BNSF Railway Company	1,696,215	863,132	2,559,347
5 Mark Twain Long Distance Inc.	14,498	0	14,498
6 Southwestern Bell Telephone Co.	252,706	237,307	490,013
7 Spectra Communications Group LLC	1,071,863	574,410	1,646,273
8 Mark Twain Communications Co.	478,581	157,601	636,182
9 Mark Twain Rural Telephone Company	236,486	134,519	371,005
10 Private Car Companies	0	282,563	282,563
<b>*Total Assessed Valuation- Public Utilities</b>	9,276,007	2,833,904	<b>12,109,911</b>
<b>*Total for County</b>			<b>90,430,893</b>

*\*Total Valuations may not sum due to rounding*

## Lincoln County

Residential	184,009,270
Agricultural	17,946,610
Commercial	15,006,330
Forest Croplands	0
Total Assessed Valuation - Rural Land	216,962,210
Residential	76,740,200
Agricultural	467,220
Commercial	48,811,100
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	126,018,520
<b>Total Assessed Valuation - Real Property</b>	<b>342,980,730</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	65,910
Cattle	682,600
Hogs	37,674
Sheep and Goats	4,420
Poultry	312,444
All Other Livestock	0
Subtotal - Livestock	1,103,048
Farm Machinery	5,552,485
Vehicles including Recreational Vehicles	82,948,575
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	6,531,720
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	36,973,600
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>133,109,428</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>476,090,158</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	23,779,585	2,581,295	26,360,880
2 BP Pipelines North America Inc	290,259	16,658	306,917
3 Platte Pipe Line Company	495,136	12,309	507,445
4 Wood River Pipeline	411,499	3,924	415,423
5 Missouri Pipeline Company	944,820	95	944,915
6 BNSF Railway Company	1,641,296	835,186	2,476,482
7 Alltel Missouri Inc.	434,257	296,203	730,459
8 Century Tel of Missouri, LLC	3,044,563	2,154,222	5,198,786
9 CenturyTel Fiber Company II, LLC	59,651	24,743	84,394
10 Southwestern Bell Telephone Co.	1,506,113	1,414,338	2,920,451
11 Wiltel Communications, LLC	180,975	178,175	359,149
12 Private Car Companies	0	273,414	273,414
<b>*Total Assessed Valuation- Public Utilities</b>	<b>32,788,154</b>	<b>7,790,562</b>	<b>40,578,716</b>
<b>*Total for County</b>			<b>516,668,874</b>

*\*Total Valuations may not sum due to rounding*

## Linn County

Residential	15,214,270
Agricultural	12,886,530
Commercial	1,740,090
Forest Croplands	0
Total Assessed Valuation - Rural Land	29,840,890
Residential	26,357,990
Agricultural	132,510
Commercial	10,465,010
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	36,955,510
<b>Total Assessed Valuation - Real Property</b>	<b>66,796,400</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	13,150
Cattle	1,969,905
Hogs	77,878
Sheep and Goats	4,464
Poultry	0
All Other Livestock	57,400
Subtotal - Livestock	2,122,797
Farm Machinery	2,108,985
Vehicles including Recreational Vehicles	23,446,680
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	284,530
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	7,300
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	10,782,490
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>38,752,782</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>105,549,182</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	6,202,212	673,256	6,875,468
2 BP Pipelines North America Inc	271,573	15,585	287,159
3 Mid-America Pipeline Company, LLC	211,664	15,230	226,893
4 Sinclair Pipeline Company	5,289	0	5,289
5 Wood River Pipeline	196,058	1,870	197,928
6 BNSF Railway Company	2,699,665	1,373,745	4,073,410
7 Alltel Missouri Inc.	76,913	52,461	129,374
8 Southwestern Bell Telephone Co.	1,764,789	1,657,251	3,422,040
9 Chariton Valley Telephone Corp.	491,390	160,227	651,617
10 Grand River Mutual Telephone Corp.	436,029	266,293	702,323
11 Green Hills Telephone Corporation	7,685	5,513	13,198
12 Northeast Missouri Rural Telephone	49,808	31,719	81,527
13 Private Car Companies	0	449,722	449,722
<b>*Total Assessed Valuation- Public Utilities</b>	<b>12,413,077</b>	<b>4,702,871</b>	<b>17,115,949</b>

**\*Total for County**

**122,665,131**

*\*Total Valuations may not sum due to rounding*

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**Linn County**

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## Livingston County

Residential	19,455,820
Agricultural	13,675,660
Commercial	2,552,470
Forest Croplands	280
Total Assessed Valuation - Rural Land	35,684,230
Residential	40,524,220
Agricultural	72,200
Commercial	24,765,265
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	65,361,685
<b>Total Assessed Valuation - Real Property</b>	<b>101,045,915</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	34,350
Cattle	734,340
Hogs	58,410
Sheep and Goats	2,680
Poultry	110
All Other Livestock	150
Subtotal - Livestock	830,040
Farm Machinery	1,197,560
Vehicles including Recreational Vehicles	25,016,980
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	279,440
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	14,610
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	8,774,810
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>36,113,440</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>137,159,355</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,213,873	131,767	1,345,640
2 Aquila, Inc.	345,674	41,790	387,464
3 Kansas City Power & Light Company	5,243	641	5,884
4 BP Products North America Inc	64,575	9,443	74,018
5 Mid-America Pipeline Company, LLC	295,554	21,266	316,819
6 BNSF Railway Company	242,429	123,362	365,790
7 Iowa, Chicago & Eastern Railroad Corporation	808,183	51,713	859,896
8 Union Pacific Railroad Company	307,914	140,216	448,130
9 AT&T Communications	62,521	74,809	137,330
10 Missouri Network Alliance, LLC	23,514	23,449	46,963
11 Southwestern Bell Telephone Co.	2,291,069	2,151,462	4,442,532
12 Spectra Communications Group LLC	5,076	2,720	7,796
13 Chariton Valley Telephone Corp.	137,141	44,717	181,858
14 Grand River Mutual Telephone Corp.	110,991	67,784	178,775
15 Green Hills Telephone Corporation	301,897	216,554	518,451
16 Private Car Companies	0	472,332	472,332

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## Livingston County

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Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	6,215,653	3,574,026	<b>9,789,678</b>
	*Total for County		<b>146,949,033</b>
<i>*Total Valuations may not sum due to rounding</i>			

## McDonald County

Residential	56,762,300
Agricultural	12,041,120
Commercial	21,742,820
Forest Croplands	100
Total Assessed Valuation - Rural Land	90,546,340
Residential	16,523,460
Agricultural	140,900
Commercial	7,039,680
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	23,704,040
<b>Total Assessed Valuation - Real Property</b>	<b>114,250,380</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	78,300
Cattle	1,673,955
Hogs	650
Sheep and Goats	5,302
Poultry	945,970
All Other Livestock	0
Subtotal - Livestock	2,704,177
Farm Machinery	988,948
Vehicles including Recreational Vehicles	30,562,680
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,250,094
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	43,447
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	32,960,673
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>68,510,019</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>182,760,399</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	5,413,078	658,649	6,071,727
2 TransMontaigne Product Services Inc	142,876	38	142,914
3 Centerpoint Energy Gas Transmission Compan	110,211	0	110,211
4 Southern Star Central Gas Pipeline, Inc.	403,738	1,316	405,055
5 The Kansas City Southern Railway Company	821,217	435,968	1,257,185
6 Alltel Missouri Inc.	70,810	48,299	119,109
7 Broadwing Communications (CIII Communicati	13,258	34,510	47,768
8 CenturyTel Fiber Company II, LLC	53,654	22,256	75,910
9 CenturyTel of Northwest Arkansas, LLC	74,453	38,424	112,877
10 Empire District Industries, Inc.	11,234	3,423	14,657
11 MCI Worldcom Network Services, Inc.	175,406	124,369	299,774
12 Southwestern Bell Telephone Co.	152,413	143,125	295,538
13 Goodman Telephone Company	841,865	200,515	1,042,380
14 Le Ru Telephone Company	682,912	425,002	1,107,914
15 McDonald County Telephone Company	1,248,901	876,729	2,125,630
16 Ozark Telephone Company	1,982,019	856,867	2,838,887
17 Seneca Telephone Company	409,755	191,763	601,518
18 Private Car Companies	0	274,068	274,068

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## **McDonald County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	12,607,800	4,335,322	<b>16,943,122</b>
	<b>*Total for County</b>		<b>199,703,521</b>
<i>*Total Valuations may not sum due to rounding</i>			



## Macon County

Residential	25,827,310
Agricultural	15,504,270
Commercial	4,895,000
Forest Croplands	140
Total Assessed Valuation - Rural Land	46,226,720
Residential	30,406,560
Agricultural	89,410
Commercial	13,530,580
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	44,026,550
<b>Total Assessed Valuation - Real Property</b>	<b>90,253,270</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	79,550
Cattle	1,941,405
Hogs	188,643
Sheep and Goats	11,767
Poultry	250
All Other Livestock	25,644
Subtotal - Livestock	2,247,259
Farm Machinery	3,213,995
Vehicles including Recreational Vehicles	30,283,425
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	485,210
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	12,800
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	8,021,556
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>44,264,245</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>134,517,515</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,117,770	229,886	2,347,656
2 BP Pipelines North America Inc	967,789	55,541	1,023,330
3 CCPS Transportation, LLC	13,513	868	14,382
4 Mid-America Pipeline Company, LLC	326,583	23,498	350,081
5 Sinclair Pipeline Company	13,969	0	13,969
6 Wood River Pipeline	442,511	4,220	446,730
7 BNSF Railway Company	5,509,169	2,803,382	8,312,551
8 Chariton Valley Telecom	1,649,177	425,722	2,074,899
9 Southwestern Bell Telephone Co.	213,097	200,112	413,210
10 Spectra Communications Group LLC	1,046,103	560,606	1,606,708
11 Chariton Valley Telephone Corp.	2,090,656	681,696	2,772,353
12 Mark Twain Rural Telephone Company	8,462	4,813	13,275
13 Northeast Missouri Rural Telephone	3,927	2,501	6,428
14 Private Car Companies	0	917,742	917,742

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## **Macon County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	14,402,726	5,910,586	<b>20,313,312</b>
	<b>*Total for County</b>		<b>154,830,827</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Madison County

Residential	32,922,400
Agricultural	4,497,960
Commercial	5,192,250
Forest Croplands	26,460
Total Assessed Valuation - Rural Land	42,639,070
Residential	18,114,260
Agricultural	39,390
Commercial	7,649,880
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	25,803,530
<b>Total Assessed Valuation - Real Property</b>	<b>68,442,600</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	23,750
Cattle	544,695
Hogs	1,150
Sheep and Goats	0
Poultry	0
All Other Livestock	110,170
Subtotal - Livestock	679,765
Farm Machinery	580,960
Vehicles including Recreational Vehicles	19,161,490
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	471,580
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,094,610
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>23,988,405</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>92,431,005</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,051,405	114,131	1,165,536
2 Mobil Pipe Line Company	177,691	2,681	180,373
3 Centerpoint Energy - Mississippi River Transmi	2,076,665	34,244	2,110,910
4 Alltel Missouri Inc.	130,359	88,917	219,276
5 Southwestern Bell Telephone Co.	3,183,483	2,989,496	6,172,979
6 Spectra Communications Group LLC	117,035	62,719	179,754
<b>*Total Assessed Valuation- Public Utilities</b>	6,736,639	3,292,189	<b>10,028,828</b>
<b>*Total for County</b>			<b>102,459,833</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Maries County

Residential	32,228,780
Agricultural	6,544,690
Commercial	9,435,330
Forest Croplands	3,690
Total Assessed Valuation - Rural Land	48,212,490
Residential	9,358,700
Agricultural	296,840
Commercial	3,954,860
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	13,610,400
<b>Total Assessed Valuation - Real Property</b>	<b>61,822,890</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	55,400
Cattle	1,911,885
Hogs	221,797
Sheep and Goats	3,246
Poultry	354
All Other Livestock	10,400
Subtotal - Livestock	2,203,082
Farm Machinery	1,054,610
Vehicles including Recreational Vehicles	17,471,940
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	593,870
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	13,730
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	2,533,530
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>23,870,762</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>85,693,652</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,866,380	311,148	3,177,528
2 ConocoPhillips Pipe Line Company	482,529	619	483,148
3 Enbridge Pipeline (Ozark) LLC	768,201	33,258	801,459
4 Explorer Pipeline Company	3,582,948	2,965	3,585,914
5 Missouri Central Railroad Company	74,777	0	74,777
6 Alltel Missouri Inc.	417,329	284,656	701,986
7 Century Tel of Missouri, LLC	1,121,942	793,846	1,915,788
8 Global Crossing Telephone Inc.	14,113	61,765	75,879
9 MCI Worldcom Network Services, Inc.	203,236	144,101	347,337
10 Qwest Communications Corporation	98,171	109,023	207,194
11 Southwestern Bell Telephone Co.	1,413,814	1,327,663	2,741,477
12 Sprint Missouri Inc.	116,769	118,654	235,423
13 Private Car Companies	0	110,830	110,830
<b>*Total Assessed Valuation- Public Utilities</b>	11,160,210	3,298,529	<b>14,458,739</b>

**\*Total for County**

**100,152,391**

*\*Total Valuations may not sum due to rounding*

**Maries County**

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## Marion County

Residential	36,915,710
Agricultural	11,576,610
Commercial	15,133,050
Forest Croplands	0
Total Assessed Valuation - Rural Land	63,625,370
Residential	94,737,470
Agricultural	85,130
Commercial	42,293,260
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	137,115,860
<b>Total Assessed Valuation - Real Property</b>	<b>200,741,230</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	31,100
Cattle	738,260
Hogs	157,745
Sheep and Goats	3,760
Poultry	0
All Other Livestock	720
Subtotal - Livestock	931,585
Farm Machinery	1,587,575
Vehicles including Recreational Vehicles	49,373,070
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	326,950
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	17,735
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	42,331,840
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>94,568,755</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>295,309,985</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,418,230	153,950	1,572,180
2 BP Pipelines North America Inc	56,154	3,223	59,377
3 CCPS Transportation, LLC	103,254	6,634	109,888
4 Kanab Pipe Line Operating Partnership, LP	244,784	9,100	253,884
5 Magellan Pipe Line Company	83,930	44,776	128,706
6 Panhandle Eastern Pipe Line Company	523,984	3,051	527,034
7 BNSF Railway Company	3,375,955	1,717,880	5,093,835
8 Norfolk Southern Corporation	925,756	340,181	1,265,938
9 CenturyTel Fiber Company II, LLC	68,457	28,396	96,853
10 Southwestern Bell Telephone Co.	1,695,020	1,591,733	3,286,753
11 Spectra Communications Group LLC	675,509	362,005	1,037,514
12 Mark Twain Rural Telephone Company	354,370	201,575	555,945
13 Private Car Companies	0	681,575	681,575
<b>*Total Assessed Valuation- Public Utilities</b>	9,525,402	5,144,079	<b>14,669,481</b>

**\*Total for County**

**309,979,466**

*\*Total Valuations may not sum due to rounding*

**Marion County**

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## Mercer County

Residential	5,988,020
Agricultural	15,911,600
Commercial	1,410,080
Forest Croplands	0
Total Assessed Valuation - Rural Land	23,309,700
Residential	3,165,670
Agricultural	30,270
Commercial	1,178,420
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	4,374,360
<b>Total Assessed Valuation - Real Property</b>	<b>27,684,060</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	48,165
Cattle	1,094,850
Hogs	3,443,094
Sheep and Goats	3,320
Poultry	3
All Other Livestock	4,825
Subtotal - Livestock	4,594,257
Farm Machinery	1,643,050
Vehicles including Recreational Vehicles	9,082,520
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	98,370
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,509,830
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>20,928,527</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>48,612,587</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	212,489	25,689	238,178
2 Wood River Pipeline	241,234	2,300	243,534
3 ANR Pipeline Company	31,086	788	31,874
4 Union Pacific Railroad Company	2,180,637	993,007	3,173,644
5 Grand River Mutual Telephone Corp.	635,707	388,241	1,023,948
6 Private Car Companies	0	282,302	282,302
<b>*Total Assessed Valuation- Public Utilities</b>	<b>3,301,152</b>	<b>1,692,326</b>	<b>4,993,479</b>
<b>*Total for County</b>			<b>53,606,066</b>

*\*Total Valuations may not sum due to rounding*



## Miller County

Residential	85,648,780
Agricultural	8,483,030
Commercial	11,317,880
Forest Croplands	240
Total Assessed Valuation - Rural Land	105,449,930
Residential	63,187,930
Agricultural	112,880
Commercial	65,405,130
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	128,705,940
<b>Total Assessed Valuation - Real Property</b>	<b>234,155,870</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	47,100
Cattle	1,852,200
Hogs	513,426
Sheep and Goats	3,053
Poultry	441,614
All Other Livestock	0
Subtotal - Livestock	2,857,393
Farm Machinery	1,609,560
Vehicles including Recreational Vehicles	41,866,811
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,115,795
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	10,355,990
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>57,805,649</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>291,961,519</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	18,265,544	1,982,741	20,248,285
2 Missouri Central Railroad Company	189,676	0	189,676
3 Alltel Missouri Inc.	874,398	596,419	1,470,817
4 CenturyTel Fiber Company II, LLC	65,757	27,276	93,033
5 Global Crossing Telephone Inc.	36,628	160,296	196,923
6 MCI Worldcom Network Services, Inc.	124,974	88,611	213,585
7 Qwest Communications Corporation	254,777	282,940	537,717
8 Southwestern Bell Telephone Co.	4,014,640	3,770,007	7,784,648
9 Sprint Missouri Inc.	296,689	301,480	598,170
10 Mid Missouri Telephone Company	8,386	5,159	13,545
11 Private Car Companies	0	281,125	281,125
<b>*Total Assessed Valuation- Public Utilities</b>	<b>24,131,470</b>	<b>7,496,055</b>	<b>31,627,525</b>
<b>*Total for County</b>			<b>323,589,044</b>

*\*Total Valuations may not sum due to rounding*

## Mississippi County

Residential	14,139,960
Agricultural	25,065,330
Commercial	3,307,170
Forest Croplands	0
Total Assessed Valuation - Rural Land	42,512,460
Residential	25,987,660
Agricultural	399,080
Commercial	9,187,990
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	35,574,730
<b>Total Assessed Valuation - Real Property</b>	<b>78,087,190</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	3,860
Cattle	11,660
Hogs	44,230
Sheep and Goats	0
Poultry	28,560
All Other Livestock	0
Subtotal - Livestock	88,310
Farm Machinery	4,621,790
Vehicles including Recreational Vehicles	22,215,055
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	266,260
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,308,100
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>32,499,515</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>110,586,705</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,785,720	628,045	6,413,764
2 CenturyTel Fiber Company II, LLC	23,593	9,787	33,380
3 Southwestern Bell Telephone Co.	2,881,409	2,705,829	5,587,238
<b>*Total Assessed Valuation- Public Utilities</b>	8,690,722	3,343,661	<b>12,034,383</b>
<b>*Total for County</b>			<b>122,621,088</b>

*\*Total Valuations may not sum due to rounding*

## Moniteau County

Residential	32,830,660
Agricultural	9,394,790
Commercial	4,265,089
Forest Croplands	0
Total Assessed Valuation - Rural Land	46,490,539
Residential	34,827,220
Agricultural	252,160
Commercial	11,791,646
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	46,871,026
<b>Total Assessed Valuation - Real Property</b>	<b>93,361,565</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	41,050
Cattle	2,385,795
Hogs	236,872
Sheep and Goats	4,574
Poultry	365,625
All Other Livestock	1,677
Subtotal - Livestock	3,035,593
Farm Machinery	2,117,989
Vehicles including Recreational Vehicles	27,700,935
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	668,215
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	20,100
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,661,800
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>40,204,632</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>133,566,197</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	4,312,436	468,119	4,780,555
2 Magellan Pipe Line Company	56,211	29,988	86,199
3 Phillips Pipeline Company	123,025	3,416	126,440
4 Panhandle Eastern Pipe Line Company	789,738	4,598	794,336
5 Southern Star Central Gas Pipeline, Inc.	75,821	247	76,068
6 Union Pacific Railroad Company	3,892,841	1,772,701	5,665,542
7 360Networks (USA 2) LP	0	357	357
8 AT&T Communications	247,691	296,375	544,066
9 Calpoint Missouri, Inc.	0	9,793	9,793
10 Century Tel of Missouri, LLC	373,845	264,519	638,364
11 Level 3 Communications LLC	384,746	201,623	586,369
12 Savvis, Inc.--#760 (formerly Cable & Wireless U	22,783	14,312	37,095
13 Southwestern Bell Telephone Co.	10,227	9,603	19,830
14 Sprint Communication Company	283,006	1,283,350	1,566,356
15 Sprint Missouri Inc.	1,476,235	1,500,076	2,976,312
16 Wiltel Communications, LLC	40,447	39,821	80,267
17 Mid Missouri Telephone Company	668,938	411,525	1,080,463
18 Private Car Companies	0	503,961	503,961

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## **Moniteau County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	12,757,988	6,814,384	<b>19,572,373</b>
	<b>*Total for County</b>		<b>153,138,570</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Monroe County

Residential	21,083,570
Agricultural	19,803,720
Commercial	2,965,076
Forest Croplands	0
Total Assessed Valuation - Rural Land	43,852,366
Residential	14,014,920
Agricultural	83,530
Commercial	5,904,190
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	20,002,640
<b>Total Assessed Valuation - Real Property</b>	<b>63,855,006</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	43,050
Cattle	1,392,133
Hogs	489,036
Sheep and Goats	6,086
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,930,305
Farm Machinery	1,575,068
Vehicles including Recreational Vehicles	18,055,712
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	547,986
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	1,200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,632,524
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>28,742,795</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>92,597,801</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,389,805	150,865	1,540,670
2 BP Pipelines North America Inc	113,858	6,534	120,392
3 Magellan Pipe Line Company	10,160	5,420	15,580
4 Wood River Pipeline	387,048	3,691	390,738
5 BNSF Railway Company	400,125	203,607	603,731
6 Norfolk Southern Corporation	4,114,134	1,511,793	5,625,927
7 Alltel Missouri Inc.	368,169	251,125	619,294
8 Century Tel of Missouri, LLC	38,926	27,542	66,468
9 Southwestern Bell Telephone Co.	251,460	236,137	487,597
10 Spectra Communications Group LLC	1,127,589	604,274	1,731,863
11 Chariton Valley Telephone Corp.	56,169	18,315	74,484
12 Private Car Companies	0	596,362	596,362
<b>*Total Assessed Valuation- Public Utilities</b>	8,257,441	3,615,665	<b>11,873,106</b>

**\*Total for County**

**104,470,907**

*\*Total Valuations may not sum due to rounding*

## Montgomery County

Residential	36,796,040
Agricultural	17,183,310
Commercial	6,890,680
Forest Croplands	0
Total Assessed Valuation - Rural Land	60,870,030
Residential	26,440,300
Agricultural	278,680
Commercial	16,596,140
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	43,315,120
<b>Total Assessed Valuation - Real Property</b>	<b>104,185,150</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	29,650
Cattle	800,895
Hogs	127,092
Sheep and Goats	11,108
Poultry	0
All Other Livestock	1,271
Subtotal - Livestock	970,016
Farm Machinery	980,330
Vehicles including Recreational Vehicles	21,511,230
Grain and Other Agricultural Crops	9,432
Manufactured Homes Used as Dwelling Units	537,940
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	50,090
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,952,665
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>30,011,703</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>134,196,853</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	13,247,284	1,438,004	14,685,288
2 Kaneb Pipe Line Operating Partnership, LP	354,430	13,176	367,607
3 Platte Pipe Line Company	384,719	9,564	394,283
4 Wood River Pipeline	190,095	1,813	191,907
5 Panhandle Eastern Pipe Line Company	81,489	474	81,964
6 Southern Star Central Gas Pipeline, Inc.	180,519	589	181,108
7 Norfolk Southern Corporation	2,682,866	985,855	3,668,721
8 360Networks (USA 2) LP	0	192	192
9 Alltel Missouri Inc.	379,042	258,541	637,584
10 AT&T Communications	791,073	946,560	1,737,633
11 Calpoint Missouri, Inc.	0	5,273	5,273
12 Century Tel of Missouri, LLC	462,746	327,422	790,169
13 CenturyTel Fiber Company II, LLC	59,619	24,730	84,350
14 Level 3 Communications LLC	207,171	108,566	315,737
15 Savvis, Inc.--#760 (formerly Cable & Wireless U	12,268	7,707	19,974
16 Southwestern Bell Telephone Co.	2,684,767	2,521,170	5,205,938
17 Wiltel Communications, LLC	176,277	173,550	349,827
18 Kingdom Telephone Company	416,997	312,356	729,353

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## Montgomery County

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Centrally Assessed Property	Commercial Real	Personal	
19 New Florence Telephone Company	123,678	62,229	185,907
20 Private Car Companies	0	345,427	345,427
<b>*Total Assessed Valuation- Public Utilities</b>	22,435,041	7,543,200	<b>29,978,242</b>
	<b>*Total for County</b>		<b>164,175,095</b>

*\*Total Valuations may not sum due to rounding*

## Morgan County

Residential	222,786,700
Agricultural	17,049,430
Commercial	16,213,240
Forest Croplands	4,790
Total Assessed Valuation - Rural Land	256,054,160
Residential	27,878,340
Agricultural	2,656,130
Commercial	18,939,390
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	49,473,860
<b>Total Assessed Valuation - Real Property</b>	<b>305,528,020</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	79,700
Cattle	1,767,230
Hogs	234,938
Sheep and Goats	5,190
Poultry	737,735
All Other Livestock	0
Subtotal - Livestock	2,824,793
Farm Machinery	825,960
Vehicles including Recreational Vehicles	54,744,270
Grain and Other Agricultural Crops	13,080
Manufactured Homes Used as Dwelling Units	1,703,370
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	38,590
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	10,776,298
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>70,926,361</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>376,454,381</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	9,650,545	1,047,575	10,698,121
2 Magellan Pipe Line Company	81,279	43,362	124,641
3 Phillips Pipeline Company	84,063	2,334	86,397
4 Missouri Central Railroad Company	234,119	0	234,119
5 Union Pacific Railroad Company	670,344	305,258	975,602
6 360Networks (USA 2) LP	0	179	179
7 Alltel Missouri Inc.	621,792	424,119	1,045,911
8 Calpoint Missouri, Inc.	0	4,901	4,901
9 Global Crossing Telephone Inc.	45,196	197,796	242,993
10 Level 3 Communications LLC	192,529	100,893	293,422
11 MCI Worldcom Network Services, Inc.	154,257	109,373	263,630
12 Qwest Communications Corporation	314,381	349,132	663,514
13 Savvis, Inc.--#760 (formerly Cable & Wireless U	11,401	7,162	18,563
14 Southwestern Bell Telephone Co.	4,512,681	4,237,700	8,750,380
15 Sprint Communication Company	69,114	313,411	382,524
16 Sprint Missouri Inc.	276,590	281,057	557,647
17 Mid Missouri Telephone Company	180,493	111,038	291,531
18 Private Car Companies	0	433,777	433,777



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## **Morgan County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	17,098,785	7,969,066	<b>25,067,851</b>
	<b>*Total for County</b>		<b>401,522,232</b>
<i>*Total Valuations may not sum due to rounding</i>			

## New Madrid County

Residential	15,590,440
Agricultural	32,267,600
Commercial	98,673,150
Forest Croplands	0
Total Assessed Valuation - Rural Land	146,531,190
Residential	44,761,370
Agricultural	866,690
Commercial	32,571,550
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	78,199,610
<b>Total Assessed Valuation - Real Property</b>	<b>224,730,800</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	4,150
Cattle	16,930
Hogs	18
Sheep and Goats	148
Poultry	57
All Other Livestock	1,406
Subtotal - Livestock	22,709
Farm Machinery	10,833,234
Vehicles including Recreational Vehicles	36,178,446
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	758,302
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	9,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	79,511,121
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>127,313,412</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>352,044,212</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	10,214,247	1,108,765	11,323,012
2 Entergy Arkansas Inc.	1,342,862	0	1,342,862
3 BNSF Railway Company	2,622,779	1,334,621	3,957,399
4 Union Pacific Railroad Company	3,098,322	1,410,897	4,509,219
5 AT&T Communications	607,782	727,242	1,335,024
6 CenturyTel Fiber Company II, LLC	90,544	37,558	128,101
7 Southwestern Bell Telephone Co.	4,827,888	4,533,700	9,361,588
8 BPS Telephone Company	154,455	118,046	272,500
9 Private Car Companies	0	838,018	838,018
<b>*Total Assessed Valuation- Public Utilities</b>	22,958,878	10,108,847	<b>33,067,724</b>
<b>*Total for County</b>			<b>385,111,936</b>

*\*Total Valuations may not sum due to rounding*

## Newton County

Residential	111,287,520
Agricultural	18,994,210
Commercial	22,970,590
Forest Croplands	0
Total Assessed Valuation - Rural Land	153,252,320
Residential	154,800,590
Agricultural	1,699,180
Commercial	85,577,626
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	242,077,396
<b>Total Assessed Valuation - Real Property</b>	<b>395,329,716</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	102,570
Cattle	2,673,135
Hogs	4,633
Sheep and Goats	11,739
Poultry	1,116,730
All Other Livestock	0
Subtotal - Livestock	3,908,807
Farm Machinery	1,183,250
Vehicles including Recreational Vehicles	100,371,490
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	3,400,480
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	46,515,857
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>155,379,884</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>550,709,600</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	21,848,010	2,658,410	24,506,419
2 ConocoPhillips Pipe Line Company	452,761	581	453,342
3 Enbridge Pipeline (Ozark) LLC	735,567	31,845	767,412
4 Explorer Pipeline Company	2,566,373	2,124	2,568,497
5 Southern Star Central Gas Pipeline, Inc.	1,397,893	4,558	1,402,451
6 BNSF Railway Company	3,208,844	1,632,844	4,841,688
7 The Kansas City Southern Railway Company	972,772	516,425	1,489,198
8 Alltel Missouri Inc.	472,519	322,301	794,821
9 Broadwing Communications (CIII Communicati	11,980	31,186	43,166
10 CenturyTel Fiber Company II, LLC	60,922	25,271	86,193
11 Empire District Industries, Inc.	325,034	99,031	424,065
12 MCI Worldcom Network Services, Inc.	394,387	279,633	674,020
13 Southwestern Bell Telephone Co.	5,377,944	5,050,238	10,428,182
14 Spectra Communications Group LLC	179,958	96,439	276,397
15 Goodman Telephone Company	97,819	23,299	121,118
16 Granby Telephone Company	430,072	572,258	1,002,331
17 Le Ru Telephone Company	142,092	88,429	230,521
18 Seneca Telephone Company	1,201,889	562,478	1,764,368

## Newton County

Centrally Assessed Property	Commercial Real	Personal	
19 Private Car Companies	0	859,190	859,190
<b>*Total Assessed Valuation- Public Utilities</b>	39,876,838	12,856,542	<b>52,733,379</b>
	<b>*Total for County</b>		<b>603,442,979</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Nodaway County

Residential	28,316,910
Agricultural	31,311,120
Commercial	16,678,440
Forest Croplands	0
Total Assessed Valuation - Rural Land	76,306,470
Residential	58,316,860
Agricultural	132,370
Commercial	24,768,810
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	83,218,040
<b>Total Assessed Valuation - Real Property</b>	<b>159,524,510</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	63,950
Cattle	2,305,290
Hogs	127,400
Sheep and Goats	16,320
Poultry	0
All Other Livestock	280
Subtotal - Livestock	2,513,240
Farm Machinery	3,286,720
Vehicles including Recreational Vehicles	38,730,110
Grain and Other Agricultural Crops	62,820
Manufactured Homes Used as Dwelling Units	494,390
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	3,000
Pollution Control Tools and Equipment	1,453,500
All Other Tangible Personal Property on the Assessor's Book	33,392,816
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>79,936,596</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>239,461,106</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	4,627,424	559,429	5,186,853
2 BP Products North America Inc	214,992	31,438	246,430
3 Magellan Pipe Line Company	23,799	12,696	36,495
4 ANR Pipeline Company	1,676,485	42,500	1,718,984
5 Fiber Four	37,676	5,397	43,073
6 Iowa Telecommunication Services Inc.	85,014	0	85,014
7 Southwestern Bell Telephone Co.	258,312	242,572	500,885
8 Spectra Communications Group LLC	15,010	8,044	23,054
9 Sprint Missouri Inc.	1,241,227	1,261,272	2,502,499
10 First Fiber Corporation	69,730	18,091	87,821
11 Grand River Mutual Telephone Corp.	520,513	317,890	838,403
12 Holway Telephone Company	44,678	27,924	72,601
13 Iamo Telephone Company	176,450	142,957	319,406
<b>*Total Assessed Valuation- Public Utilities</b>	<b>8,991,309</b>	<b>2,670,210</b>	<b>11,661,518</b>

**\*Total for County**

**251,122,624**

*\*Total Valuations may not sum due to rounding*

**Nodaway County**

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## Oregon County

Residential	20,757,558
Agricultural	6,079,488
Commercial	4,660,083
Forest Croplands	0
Total Assessed Valuation - Rural Land	31,497,129
Residential	8,110,791
Agricultural	17,343
Commercial	4,257,202
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	12,385,336
<b>Total Assessed Valuation - Real Property</b>	<b>43,882,465</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	49,990
Cattle	2,154,165
Hogs	1,365
Sheep and Goats	21,060
Poultry	0
All Other Livestock	4,460
Subtotal - Livestock	2,231,040
Farm Machinery	1,445,410
Vehicles including Recreational Vehicles	16,120,860
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	618,160
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	1,700
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,565,306
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>21,982,476</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>65,864,941</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Entergy Arkansas Inc.	231,607	0	231,607
2 BNSF Railway Company	1,120,349	570,098	1,690,448
3 Alltel Missouri Inc.	257,667	175,753	433,420
4 Century Tel of Missouri, LLC	2,781,846	1,968,333	4,750,178
5 Spectra Communications Group LLC	43,634	23,384	67,018
6 Peace Valley Telephone Company	1,809	4,172	5,980
7 Private Car Companies	0	186,633	186,633
<b>*Total Assessed Valuation- Public Utilities</b>	<b>4,436,912</b>	<b>2,928,372</b>	<b>7,365,284</b>
<b>*Total for County</b>			<b>73,230,225</b>

*\*Total Valuations may not sum due to rounding*

## Osage County

Residential	62,848,020
Agricultural	9,590,890
Commercial	10,787,540
Forest Croplands	0
Total Assessed Valuation - Rural Land	83,226,450
Residential	9,798,960
Agricultural	17,120
Commercial	6,471,750
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	16,287,830
<b>Total Assessed Valuation - Real Property</b>	<b>99,514,280</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	30,600
Cattle	2,647,230
Hogs	294,250
Sheep and Goats	2,430
Poultry	260,700
All Other Livestock	0
Subtotal - Livestock	3,235,210
Farm Machinery	2,863,885
Vehicles including Recreational Vehicles	30,432,567
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,803,489
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>38,335,151</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>137,849,431</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	8,372,343	908,825	9,281,169
2 Phillips Pipeline Company	128,336	3,563	131,899
3 Missouri Central Railroad Company	237,118	0	237,118
4 Union Pacific Railroad Company	2,401,729	1,093,687	3,495,416
5 Century Tel of Missouri, LLC	1,292,243	914,344	2,206,587
6 Global Crossing Telephone Inc.	46,036	201,473	247,509
7 MCI Worldcom Network Services, Inc.	231,763	164,328	396,091
8 Qwest Communications Corporation	320,225	355,622	675,846
9 Southwestern Bell Telephone Co.	3,238,976	3,041,608	6,280,585
10 Sprint Communication Company	268,375	1,217,004	1,485,379
11 Sprint Missouri Inc.	21,835	22,188	44,023
12 Fidelity Telephone Company	186	172	358
13 Private Car Companies	0	662,363	662,363
<b>*Total Assessed Valuation- Public Utilities</b>	16,559,167	8,585,177	<b>25,144,343</b>

**\*Total for County**

**162,993,774**

*\*Total Valuations may not sum due to rounding*



**Osage County**

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## Ozark County

Residential	30,231,130
Agricultural	4,873,850
Commercial	6,041,100
Forest Croplands	8,810
Total Assessed Valuation - Rural Land	41,154,890
Residential	5,058,340
Agricultural	33,030
Commercial	3,491,490
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	8,582,860
<b>Total Assessed Valuation - Real Property</b>	<b>49,737,750</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	36,750
Cattle	1,803,360
Hogs	699
Sheep and Goats	6,330
Poultry	6
All Other Livestock	250
Subtotal - Livestock	1,847,395
Farm Machinery	550,527
Vehicles including Recreational Vehicles	17,562,705
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	501,550
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	5,220
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,833,958
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,301,355</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>72,039,105</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Century Tel of Missouri, LLC	4,417,828	3,125,895	7,543,723
2 Southwestern Bell Telephone Co.	10,279	9,652	19,931
<b>*Total Assessed Valuation- Public Utilities</b>	4,428,107	3,135,547	<b>7,563,654</b>
<b>*Total for County</b>			<b>79,602,759</b>

*\*Total Valuations may not sum due to rounding*

## Pemiscot County

Residential	14,748,360
Agricultural	21,554,310
Commercial	5,582,820
Forest Croplands	0
Total Assessed Valuation - Rural Land	41,885,490
Residential	31,465,380
Agricultural	242,700
Commercial	19,044,672
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	50,752,752
<b>Total Assessed Valuation - Real Property</b>	<b>92,638,242</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	1,900
Cattle	5,675
Hogs	0
Sheep and Goats	0
Poultry	0
All Other Livestock	0
Subtotal - Livestock	7,575
Farm Machinery	1,759,740
Vehicles including Recreational Vehicles	22,925,520
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	372,180
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	5,200
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	12,683,185
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>37,753,400</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>130,391,642</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	11,020,005	1,196,231	12,216,236
2 Entergy Arkansas Inc.	5,334,939	0	5,334,939
3 BNSF Railway Company	2,807,934	1,428,839	4,236,773
4 AT&T Communications	673,548	805,935	1,479,483
5 CenturyTel Fiber Company II, LLC	135,282	56,115	191,397
6 Southwestern Bell Telephone Co.	3,274,536	3,075,001	6,349,537
7 BPS Telephone Company	711,751	543,973	1,255,724
8 Private Car Companies	0	467,758	467,758
<b>*Total Assessed Valuation- Public Utilities</b>	23,957,995	7,573,852	<b>31,531,847</b>
<b>*Total for County</b>			<b>161,923,489</b>

*\*Total Valuations may not sum due to rounding*

## Perry County

Residential	59,250,834
Agricultural	10,543,548
Commercial	12,456,834
Forest Croplands	2,729
Total Assessed Valuation - Rural Land	82,253,945
Residential	48,900,462
Agricultural	103,501
Commercial	29,884,403
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	78,888,366
<b>Total Assessed Valuation - Real Property</b>	<b>161,142,311</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	41,500
Cattle	1,408,320
Hogs	32,834
Sheep and Goats	352
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,483,006
Farm Machinery	2,332,084
Vehicles including Recreational Vehicles	39,750,446
Grain and Other Agricultural Crops	22,965
Manufactured Homes Used as Dwelling Units	906,412
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	700
Pollution Control Tools and Equipment	128,149
All Other Tangible Personal Property on the Assessor's Book	37,418,237
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>82,041,999</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>243,184,310</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	986,777	107,115	1,093,892
2 Mobil Pipe Line Company	224,748	3,392	228,140
3 Natural Gas Pipeline Company of America	601,679	50,646	652,325
4 BNSF Railway Company	2,767,922	1,408,478	4,176,400
5 AT&T Communications	412,533	493,617	906,151
6 CenturyTel Fiber Company II, LLC	48,819	20,250	69,070
7 Southwestern Bell Telephone Co.	3,715,006	3,488,631	7,203,638
8 Kalitta Charters, LLC	0	76	76
9 Private Car Companies	0	461,093	461,093
<b>*Total Assessed Valuation- Public Utilities</b>	<b>8,757,485</b>	<b>6,033,299</b>	<b>14,790,784</b>
<b>*Total for County</b>			<b>257,975,094</b>

*\*Total Valuations may not sum due to rounding*

## Pettis County

Residential	99,739,070
Agricultural	19,102,420
Commercial	20,504,108
Forest Croplands	0
Total Assessed Valuation - Rural Land	139,345,598
Residential	93,770,750
Agricultural	106,740
Commercial	55,292,177
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	149,169,667
<b>Total Assessed Valuation - Real Property</b>	<b>288,515,265</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	67,430
Cattle	2,043,300
Hogs	283,390
Sheep and Goats	5,650
Poultry	454,610
All Other Livestock	2,440
Subtotal - Livestock	2,856,820
Farm Machinery	2,460,130
Vehicles including Recreational Vehicles	65,079,350
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	2,059,350
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	128,540
Pollution Control Tools and Equipment	1,169,790
All Other Tangible Personal Property on the Assessor's Book	49,150,726
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>122,904,706</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>411,419,971</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	679,793	73,792	753,585
2 Aquila, Inc.	3,966,052	479,473	4,445,525
3 Kansas City Power & Light Company	1,704,957	208,393	1,913,351
4 Magellan Pipe Line Company	12,148	6,481	18,628
5 Phillips Pipeline Company	148,661	4,128	152,789
6 Panhandle Eastern Pipe Line Company	2,209,461	12,863	2,222,325
7 Southern Star Central Gas Pipeline, Inc.	503,920	1,643	505,563
8 Missouri Central Railroad Company	42,415	0	42,415
9 Union Pacific Railroad Company	2,781,322	1,266,543	4,047,865
10 360Networks (USA 2) LP	0	370	370
11 Alltel Missouri Inc.	28,770	19,624	48,393
12 Calpoint Missouri, Inc.	0	10,150	10,150
13 Global Crossing Telephone Inc.	8,233	36,030	44,263
14 Level 3 Communications LLC	398,765	208,970	607,735
15 MCI Worldcom Network Services, Inc.	27,946	19,815	47,761
16 Missouri Network Alliance, LLC	34,667	34,570	69,237
17 Qwest Communications Corporation	57,266	63,597	120,863
18 Savvis, Inc.--#760 (formerly Cable & Wireless U	23,613	14,834	38,447

## Pettis County

Centrally Assessed Property	Commercial Real	Personal	
19 Southwestern Bell Telephone Co.	5,754,512	5,403,859	11,158,371
20 Sprint Communication Company	272,088	1,233,838	1,505,925
21 Sprint Missouri Inc.	1,232,428	1,252,331	2,484,759
22 Wiltel Communications, LLC	195,226	192,206	387,432
23 Mid Missouri Telephone Company	137,709	84,717	222,427
24 Berry Aviation, Inc.	0	79	79
25 Private Car Companies	0	422,930	422,930
<b>*Total Assessed Valuation- Public Utilities</b>	20,219,951	11,051,236	<b>31,271,187</b>
	<b>*Total for County</b>		<b>442,691,158</b>

*\*Total Valuations may not sum due to rounding*

## Phelps County

Residential	88,247,570
Agricultural	6,009,350
Commercial	8,626,000
Forest Croplands	8,950
Total Assessed Valuation - Rural Land	102,891,870
Residential	91,824,080
Agricultural	99,770
Commercial	53,985,025
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	145,908,875
<b>Total Assessed Valuation - Real Property</b>	<b>248,800,745</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	67,650
Cattle	962,280
Hogs	350
Sheep and Goats	5,506
Poultry	0
All Other Livestock	30
Subtotal - Livestock	1,035,816
Farm Machinery	314,790
Vehicles including Recreational Vehicles	62,339,320
Grain and Other Agricultural Crops	1,590
Manufactured Homes Used as Dwelling Units	2,963,540
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	47,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	22,410,186
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>89,112,842</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>337,913,587</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	1,563,344	169,702	1,733,046
2 Kaneb Pipe Line Operating Partnership, LP	193,897	7,208	201,105
3 Missouri Gas Company, LLC	2,221,115	0	2,221,115
4 BNSF Railway Company	2,520,001	1,282,322	3,802,323
5 Alltel Missouri Inc.	98,490	67,179	165,669
6 Broadwing Communications (CIII Communicati	16,450	42,821	59,271
7 Century Tel of Missouri, LLC	1,316,226	931,314	2,247,540
8 CenturyTel Fiber Company II, LLC	80,701	33,475	114,176
9 MCI Worldcom Network Services, Inc.	144,496	102,453	246,949
10 Southwestern Bell Telephone Co.	215,953	202,793	418,746
11 Spectra Communications Group LLC	401,665	215,252	616,917
12 Sprint Missouri Inc.	2,527,271	2,568,086	5,095,358
13 Private Car Companies	0	419,793	419,793
<b>*Total Assessed Valuation- Public Utilities</b>	11,299,610	6,042,398	<b>17,342,008</b>

**\*Total for County**

**355,255,595**

*\*Total Valuations may not sum due to rounding*

**Phelps County**

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## Pike County

Residential	34,757,390
Agricultural	16,858,200
Commercial	12,534,270
Forest Croplands	3,675
Total Assessed Valuation - Rural Land	64,153,535
Residential	28,203,920
Agricultural	130,900
Commercial	13,692,350
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	42,027,170
<b>Total Assessed Valuation - Real Property</b>	<b>106,180,705</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	66,150
Cattle	990,060
Hogs	151,294
Sheep and Goats	5,468
Poultry	258
All Other Livestock	12,778
Subtotal - Livestock	1,226,008
Farm Machinery	1,579,083
Vehicles including Recreational Vehicles	29,408,161
Grain and Other Agricultural Crops	5,623
Manufactured Homes Used as Dwelling Units	897,720
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	17,745,883
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>50,862,478</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>157,043,183</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	22,390,378	2,430,495	24,820,874
2 BP Pipelines North America Inc	203,511	11,679	215,190
3 Kaneb Pipe Line Operating Partnership, LP	232,695	8,651	241,345
4 Missouri Pipeline Company	519,947	52	519,999
5 Panhandle Eastern Pipe Line Company	2,120,016	12,343	2,132,359
6 BNSF Railway Company	2,810,288	1,430,036	4,240,324
7 The Kansas City Southern Railway Company	966,115	512,891	1,479,006
8 Alltel Missouri Inc.	384,588	262,324	646,912
9 CenturyTel Fiber Company II, LLC	66,903	27,752	94,655
10 Southwestern Bell Telephone Co.	4,545,852	4,268,850	8,814,702
11 Private Car Companies	0	790,575	790,575
<b>*Total Assessed Valuation- Public Utilities</b>	34,240,294	9,755,648	<b>43,995,941</b>
<b>*Total for County</b>			<b>201,039,124</b>

*\*Total Valuations may not sum due to rounding*

## Platte County

Residential	223,143,407
Agricultural	10,221,902
Commercial	19,815,587
Forest Croplands	555
Total Assessed Valuation - Rural Land	253,181,451
Residential	580,059,550
Agricultural	2,350,584
Commercial	331,478,087
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	913,888,221
<b>Total Assessed Valuation - Real Property</b>	<b>1,167,069,672</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	11,500
Cattle	207,510
Hogs	63,228
Sheep and Goats	186
Poultry	0
All Other Livestock	0
Subtotal - Livestock	282,424
Farm Machinery	213,870
Vehicles including Recreational Vehicles	191,128,018
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	220,271
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	18,020
Pollution Control Tools and Equipment	120,423,241
All Other Tangible Personal Property on the Assessor's Book	5,875,910
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>318,161,754</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>1,485,231,426</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	4,150,462	501,767	4,652,229
2 Kansas City Power & Light Company	21,017,867	2,568,971	23,586,838
3 ConocoPhillips Pipe Line Company	16,263	21	16,284
4 Kinder Morgan Operating L.P. "A"	669,291	71,941	741,233
5 Magellan Pipe Line Company	123,631	65,956	189,587
6 Mid-America Pipeline Company, LLC	426,209	30,666	456,875
7 Shell Pipeline Company	157,086	184,409	341,495
8 Enbridge Pipelines (KPC)	61,501	0	61,501
9 Southern Star Central Gas Pipeline, Inc.	506,521	1,652	508,172
10 BNSF Railway Company	3,088,806	1,571,762	4,660,569
11 AT&T Communications	1,152,702	1,379,267	2,531,969
12 CenturyTel Fiber Company II, LLC	83,809	34,764	118,574
13 MCI Worldcom Network Services, Inc.	49,385	35,016	84,401
14 Southwestern Bell Telephone Co.	4,494,096	4,220,248	8,714,344
15 Sprint Missouri Inc.	1,665,808	1,692,710	3,358,518
16 Wiltel Communications, LLC	15,924	15,677	31,601
17 Dairy Farmers of America, Inc.	0	479,538	479,538
18 ABX Air, Inc.	0	94,750	94,750

## Platte County

Centrally Assessed Property	Commercial Real	Personal	
19 Air Midwest, Inc. (dba) US Airways Express	0	261,773	261,773
20 Air Transport International, LLC	0	13,065	13,065
21 Air Wisconsin Airline Corporation	0	29,178	29,178
22 Allegiant Air LLC	0	12,266	12,266
23 America West Airlines	0	417,553	417,553
24 American Airlines Inc & TWA LLC	0	830,236	830,236
25 American Check Transport Inc.	0	31,842	31,842
26 ASTAR Air Cargo, Inc.	0	87,294	87,294
27 ATA Airlines, Inc.	0	4,964	4,964
28 Atlantic Southeast Airlines, Inc.	0	108,097	108,097
29 Berry Aviation, Inc.	0	1,811	1,811
30 Capital Cargo International Airlines	0	6,849	6,849
31 Casino Express Airlines, Inc.	0	749	749
32 Chautauqua Airlines Inc.	0	25,246	25,246
33 Comair Inc.	0	592,319	592,319
34 Continental Air Lines Inc.	0	6,600	6,600
35 Contract Air Cargo, Inc.	0	8,074	8,074
36 Custom Air Transport Inc.	0	16,870	16,870
37 Delta Air Lines Inc.	0	8,092,213	8,092,213
38 ExpressJet Airlines, Inc.	0	2,276,183	2,276,183
39 Federal Express Corporation	0	1,441,251	1,441,251
40 Frontier Airlines Inc.	0	1,722,202	1,722,202
41 Grand Holdings Inc. D/B/A Champion Air	0	1,626	1,626
42 Gulf & Caribbean Cargo, Inc.	0	880	880
43 IFL Group, Inc.	0	7,312	7,312
44 Kalitta Charters, LLC	0	2,736	2,736
45 Kitty Hawk Inc.	0	23,291	23,291
46 Mesa Airlines, Inc.	0	900,294	900,294
47 Mesaba Aviation Inc.	0	69,872	69,872
48 Miami Air International Inc.	0	30,481	30,481
49 Midwest Airlines, Inc.	0	5,427,047	5,427,047
50 Midwest Corporate Aviation, Inc.	0	269	269
51 Northwest Airlines Inc.	0	739,185	739,185
52 Pace Airlines, Inc.	0	7,135	7,135
53 Pak West Airlines	0	28,450	28,450
54 Pinnacle Airlines, Inc.	0	245,228	245,228
55 PSA Airlines, Inc.	0	27,298	27,298
56 Ryan International Airlines, Inc.	0	175,676	175,676
57 Skywest Airlines, Inc.	0	872,400	872,400
58 Southwest Airlines Company	0	13,149,647	13,149,647
59 Traffic Management Corporation	0	73,163	73,163
60 United Airlines Inc.	0	2,721,677	2,721,677
61 United Parcel Service Company	0	1,587,479	1,587,479
62 US Airways Inc.	0	5,888,711	5,888,711
63 USA Jet Airlines, Inc.	0	38,340	38,340
64 Zantop Intl. Airlines Inc.	0	16,318	16,318
65 Private Car Companies	0	514,547	514,547
<b>*Total Assessed Valuation- Public Utilities</b>	37,679,362	61,484,813	<b>99,164,175</b>
<b>*Total for County</b>			<b>1,584,395,601</b>

*\*Total Valuations may not sum due to rounding*

## Polk County

Residential	64,404,760
Agricultural	14,506,830
Commercial	9,039,280
Forest Croplands	0
Total Assessed Valuation - Rural Land	87,950,870
Residential	49,299,600
Agricultural	247,330
Commercial	20,801,700
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	70,348,630
<b>Total Assessed Valuation - Real Property</b>	<b>158,299,500</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	107,800
Cattle	3,462,960
Hogs	14,940
Sheep and Goats	6,520
Poultry	135,090
All Other Livestock	0
Subtotal - Livestock	3,727,310
Farm Machinery	1,296,510
Vehicles including Recreational Vehicles	40,157,960
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	100,270
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	16,450
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	9,338,340
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>54,636,840</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>212,936,340</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	7,565,765	920,583	8,486,348
2 Enbridge Pipeline (Ozark) LLC	279,858	12,116	291,974
3 Explorer Pipeline Company	2,373,288	1,964	2,375,252
4 Alltel Missouri Inc.	2,540,203	1,732,649	4,272,853
5 Century Tel of Missouri, LLC	133,478	94,444	227,922
6 Empire District Industries, Inc.	43,604	13,285	56,890
7 Southwestern Bell Telephone Co.	539,985	507,081	1,047,066
8 Spectra Communications Group LLC	272,974	146,286	419,260
<b>*Total Assessed Valuation- Public Utilities</b>	13,749,155	3,428,409	<b>17,177,564</b>
<b>*Total for County</b>			<b>230,113,904</b>

*\*Total Valuations may not sum due to rounding*

## Pulaski County

Residential	90,907,590
Agricultural	3,786,380
Commercial	12,039,260
Forest Croplands	0
Total Assessed Valuation - Rural Land	106,733,230
Residential	54,986,790
Agricultural	70,010
Commercial	49,430,330
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	104,487,130
<b>Total Assessed Valuation - Real Property</b>	<b>211,220,360</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	45,980
Cattle	764,670
Hogs	32,200
Sheep and Goats	120
Poultry	110
All Other Livestock	10
Subtotal - Livestock	843,090
Farm Machinery	762,750
Vehicles including Recreational Vehicles	40,801,998
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,381,675
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	8,870
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	8,561,630
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>52,360,013</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>263,580,373</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	263,001	28,549	291,550
2 ConocoPhillips Pipe Line Company	242,208	311	242,519
3 Enbridge Pipeline (Ozark) LLC	391,848	16,964	408,813
4 Explorer Pipeline Company	2,576,603	2,132	2,578,735
5 Missouri Gas Company, LLC	402,700	0	402,700
6 BNSF Railway Company	2,598,457	1,322,245	3,920,702
7 Alltel Missouri Inc.	662,985	452,216	1,115,201
8 Broadwing Communications (CIII Communicati	6,273	16,330	22,603
9 CenturyTel Fiber Company II, LLC	55,711	23,109	78,820
10 MCI Worldcom Network Services, Inc.	167,853	119,013	286,866
11 Southwestern Bell Telephone Co.	156,929	147,366	304,295
12 Spectra Communications Group LLC	80,126	42,940	123,066
13 Sprint Missouri Inc.	1,933,040	1,964,258	3,897,298
14 Berry Aviation, Inc.	0	866	866
15 RegionsAir	0	19,305	19,305
16 Private Car Companies	0	432,862	432,862

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## **Pulaski County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	9,537,734	4,588,467	<b>14,126,201</b>
	<b>*Total for County</b>		<b>277,706,574</b>

*\*Total Valuations may not sum due to rounding*

## Putnam County

Residential	18,712,150
Agricultural	13,819,950
Commercial	2,100,270
Forest Croplands	339
Total Assessed Valuation - Rural Land	34,632,709
Residential	5,557,960
Agricultural	1,038,850
Commercial	2,033,950
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	8,630,760
<b>Total Assessed Valuation - Real Property</b>	<b>43,263,469</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	57,960
Cattle	1,704,650
Hogs	1,717,720
Sheep and Goats	7,910
Poultry	0
All Other Livestock	2,650
Subtotal - Livestock	3,490,890
Farm Machinery	1,360,290
Vehicles including Recreational Vehicles	9,170,980
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	122,330
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	1,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	903,660
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>15,049,150</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>58,312,619</b>

Centrally Assessed Property	Commercial Real	Personal	
1 BP Products North America Inc	84,881	12,412	97,293
2 ANR Pipeline Company	130,754	3,315	134,068
3 Iowa, Chicago & Eastern Railroad Corporation	404,091	25,856	429,948
4 Iowa Telecommunication Services Inc.	22,888	0	22,888
5 Southwestern Bell Telephone Co.	23,983	22,522	46,505
6 Grand River Mutual Telephone Corp.	169,422	103,470	272,892
7 Northeast Missouri Rural Telephone	1,092,532	695,743	1,788,275
8 Private Car Companies	0	196,043	196,043
<b>*Total Assessed Valuation- Public Utilities</b>	<b>1,928,552</b>	<b>1,059,360</b>	<b>2,987,912</b>
<b>*Total for County</b>			<b>61,300,531</b>

*\*Total Valuations may not sum due to rounding*

## Ralls County

Residential	42,590,740
Agricultural	13,565,625
Commercial	12,601,440
Forest Croplands	0
Total Assessed Valuation - Rural Land	68,757,805
Residential	9,086,260
Agricultural	28,810
Commercial	15,660,960
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	24,776,030
<b>Total Assessed Valuation - Real Property</b>	<b>93,533,835</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	31,180
Cattle	572,850
Hogs	60,660
Sheep and Goats	5,770
Poultry	50
All Other Livestock	80
Subtotal - Livestock	670,590
Farm Machinery	1,724,120
Vehicles including Recreational Vehicles	21,705,040
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	884,200
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	62,130
Pollution Control Tools and Equipment	2,090,460
All Other Tangible Personal Property on the Assessor's Book	20,027,140
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>47,163,680</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>140,697,515</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	5,081,691	551,622	5,633,313
2 BP Pipelines North America Inc	316,497	18,164	334,660
3 Kaneb Pipe Line Operating Partnership, LP	284,050	10,560	294,610
4 Magellan Pipe Line Company	157,976	84,279	242,254
5 Panhandle Eastern Pipe Line Company	1,594,312	9,282	1,603,594
6 BNSF Railway Company	1,044,247	531,373	1,575,620
7 Norfolk Southern Corporation	1,348,031	495,352	1,843,383
8 The Kansas City Southern Railway Company	60,309	32,017	92,325
9 Alltel Missouri Inc.	97,376	66,419	163,795
10 CenturyTel Fiber Company II, LLC	31,317	12,990	44,307
11 Southwestern Bell Telephone Co.	1,742,778	1,636,582	3,379,360
12 Spectra Communications Group LLC	435,837	233,565	669,401
13 New London Telephone Company	275,066	203,179	478,245
14 Private Car Companies	0	367,646	367,646



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## **Ralls County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	12,469,487	4,253,028	<b>16,722,515</b>
	<b>*Total for County</b>		<b>157,420,030</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Randolph County

Residential	34,713,700
Agricultural	10,300,450
Commercial	59,457,550
Forest Croplands	140
Total Assessed Valuation - Rural Land	104,471,840
Residential	51,508,190
Agricultural	141,210
Commercial	33,284,840
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	84,934,240
<b>Total Assessed Valuation - Real Property</b>	<b>189,406,080</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	52,950
Cattle	960,525
Hogs	177,016
Sheep and Goats	3,862
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,194,353
Farm Machinery	1,786,280
Vehicles including Recreational Vehicles	40,954,530
Grain and Other Agricultural Crops	9,355
Manufactured Homes Used as Dwelling Units	1,084,650
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	10,500
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	28,568,370
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>73,608,038</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>263,014,118</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	15,475,760	1,679,907	17,155,667
2 Kansas City Power & Light Company	457,452	55,913	513,365
3 CCPS Transportation, LLC	119,470	7,676	127,146
4 Mid-America Pipeline Company, LLC	247,126	17,781	264,907
5 Platte Pipe Line Company	400,101	9,947	410,047
6 Sinclair Pipeline Company	11,626	0	11,626
7 Wood River Pipeline	119,573	1,140	120,714
8 Panhandle Eastern Pipe Line Company	245,973	1,432	247,406
9 BNSF Railway Company	337,360	171,668	509,028
10 Norfolk Southern Corporation	4,001,459	1,470,389	5,471,849
11 The Kansas City Southern Railway Company	680,236	361,124	1,041,359
12 Alltel Missouri Inc.	18,550	12,653	31,203
13 Century Tel of Missouri, LLC	174,036	123,142	297,178
14 Chartion Valley Communication Corporation	131,377	0	131,377
15 Missouri Network Alliance, LLC	44,556	44,432	88,988
16 Southwestern Bell Telephone Co.	3,140,967	2,949,571	6,090,539
17 Chariton Valley Telephone Corp.	1,439,079	469,238	1,908,317
18 Private Car Companies	0	798,417	798,417

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## Randolph County

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Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	27,044,701	8,174,431	35,219,131
	*Total for County		298,233,249
<i>*Total Valuations may not sum due to rounding</i>			

## Ray County

Residential	68,526,860
Agricultural	16,657,850
Commercial	3,819,260
Forest Croplands	0
Total Assessed Valuation - Rural Land	89,003,970
Residential	64,366,200
Agricultural	310,160
Commercial	13,204,690
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	77,881,050
<b>Total Assessed Valuation - Real Property</b>	<b>166,885,020</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	55,385
Cattle	1,211,410
Hogs	26,215
Sheep and Goats	5,232
Poultry	0
All Other Livestock	905
Subtotal - Livestock	1,299,147
Farm Machinery	2,594,040
Vehicles including Recreational Vehicles	47,080,120
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	368,247
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	6,187,145
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>57,528,699</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>224,413,719</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	3,714,326	403,193	4,117,519
2 Aquila, Inc.	3,427,620	414,380	3,841,999
3 Kansas City Power & Light Company	817,908	99,971	917,879
4 BP Products North America Inc	61,740	9,028	70,768
5 Mid-America Pipeline Company, LLC	380,662	27,389	408,052
6 Sinclair Pipeline Company	12,176	0	12,176
7 BNSF Railway Company	3,987,910	2,029,278	6,017,188
8 Iowa, Chicago & Eastern Railroad Corporation	269,394	17,238	286,632
9 Norfolk Southern Corporation	2,687,941	987,720	3,675,661
10 Union Pacific Railroad Company	762,213	347,093	1,109,306
11 Southwestern Bell Telephone Co.	2,133,258	2,003,267	4,136,525
12 Spectra Communications Group LLC	296,232	158,750	454,983
13 Sprint Missouri Inc.	645,465	655,889	1,301,354
14 Green Hills Telephone Corporation	268,413	192,536	460,949
15 Private Car Companies	0	1,239,774	1,239,774

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## Ray County

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Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	19,465,258	8,585,507	<b>28,050,765</b>
	*Total for County		<b>252,464,484</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Reynolds County

Residential	16,658,057
Agricultural	4,403,060
Commercial	43,963,372
Forest Croplands	12,911
Total Assessed Valuation - Rural Land	65,037,400
Residential	5,219,931
Agricultural	26,911
Commercial	2,676,041
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,922,883
<b>Total Assessed Valuation - Real Property</b>	<b>72,960,283</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	33,800
Cattle	329,265
Hogs	0
Sheep and Goats	5,758
Poultry	40
All Other Livestock	9
Subtotal - Livestock	368,872
Farm Machinery	4,850
Vehicles including Recreational Vehicles	12,631,717
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	950
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	10,114,511
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>23,120,900</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>96,081,183</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,962,126	321,541	3,283,667
2 Alltel Missouri Inc.	92,896	63,363	156,259
3 Southwestern Bell Telephone Co.	250,941	235,650	486,591
4 Spectra Communications Group LLC	594,368	318,521	912,889
5 Ellington Telephone Company	522,954	524,850	1,047,804
<b>*Total Assessed Valuation- Public Utilities</b>	<b>4,423,284</b>	<b>1,463,925</b>	<b>5,887,210</b>
<b>*Total for County</b>			<b>101,968,393</b>

*\*Total Valuations may not sum due to rounding*

## Ripley County

Residential	30,427,290
Agricultural	4,623,010
Commercial	5,459,850
Forest Croplands	777
Total Assessed Valuation - Rural Land	40,510,927
Residential	7,337,740
Agricultural	5,220
Commercial	5,785,720
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	13,128,680
<b>Total Assessed Valuation - Real Property</b>	<b>53,639,607</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	28,950
Cattle	712,320
Hogs	24,167
Sheep and Goats	2,086
Poultry	6,675
All Other Livestock	0
Subtotal - Livestock	774,198
Farm Machinery	200,775
Vehicles including Recreational Vehicles	14,786,862
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	329,977
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,396,732
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>17,488,544</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>71,128,151</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	531,387	57,683	589,070
2 Mobil Pipe Line Company	196,514	2,966	199,479
3 Centerpoint Energy - Mississippi River Transmi	197,391	3,255	200,646
4 Alltel Missouri Inc.	1,940,013	1,323,265	3,263,278
<b>*Total Assessed Valuation- Public Utilities</b>	2,865,305	1,387,168	<b>4,252,473</b>
<b>*Total for County</b>			<b>75,380,624</b>

*\*Total Valuations may not sum due to rounding*

## St. Charles County

Residential	1,130,196,170
Agricultural	18,782,740
Commercial	101,983,640
Forest Croplands	0
Total Assessed Valuation - Rural Land	1,250,962,550
Residential	2,789,174,050
Agricultural	7,324,310
Commercial	1,092,152,660
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	3,888,651,020
<b>Total Assessed Valuation - Real Property</b>	<b>5,139,613,570</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	19,130
Cattle	245,355
Hogs	82,387
Sheep and Goats	969
Poultry	74
All Other Livestock	309
Subtotal - Livestock	348,224
Farm Machinery	1,377,348
Vehicles including Recreational Vehicles	640,909,089
Grain and Other Agricultural Crops	16,388
Manufactured Homes Used as Dwelling Units	13,803,616
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	55,471
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	312,597,053
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>969,107,189</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>6,108,720,759</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	85,189,835	9,247,431	94,437,267
2 BP Pipelines North America Inc	636,092	36,505	672,597
3 ConocoPhillips Pipe Line Company	881,635	1,132	882,767
4 Enbridge Pipeline (Ozark) LLC	890,287	38,543	928,830
5 Explorer Pipeline Company	6,498,409	5,378	6,503,787
6 Kaneb Pipe Line Operating Partnership, LP	512,434	19,050	531,484
7 Magellan Pipe Line Company	5,908	3,152	9,060
8 Platte Pipe Line Company	722,012	17,950	739,962
9 Wood River Pipeline	611,434	5,831	617,264
10 Missouri Interstate Gas, LLC	985,502	0	985,502
11 Missouri Pipeline Company	2,421,433	243	2,421,676
12 Southern Star Central Gas Pipeline, Inc.	290,555	947	291,502
13 BNSF Railway Company	2,571,782	1,308,671	3,880,453
14 Norfolk Southern Corporation	2,807,721	1,031,734	3,839,456
15 AT&T Communications	1,050,721	1,257,242	2,307,964
16 Century Tel of Missouri, LLC	6,085,046	4,305,557	10,390,603
17 CenturyTel Fiber Company II, LLC	160,932	66,755	227,686
18 Southwestern Bell Telephone Co.	5,860,308	5,503,208	11,363,516



## St. Charles County

Centrally Assessed Property	Commercial Real	Personal	
19 Wiltel Communications, LLC	307,490	302,732	610,222
20 Orchard Farm Telephone Company	154,088	116,040	270,128
21 Private Car Companies	0	789,922	789,922
<b>*Total Assessed Valuation- Public Utilities</b>	118,643,624	24,058,024	<b>142,701,648</b>
	<b>*Total for County</b>		<b>6,251,422,407</b>
<b>*Total Valuations may not sum due to rounding</b>			

## St. Clair County

Residential	26,294,200
Agricultural	11,494,100
Commercial	4,490,386
Forest Croplands	0
Total Assessed Valuation - Rural Land	42,278,686
Residential	8,406,500
Agricultural	42,200
Commercial	3,620,300
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	12,069,000
<b>Total Assessed Valuation - Real Property</b>	<b>54,347,686</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	44,450
Cattle	2,014,485
Hogs	13,444
Sheep and Goats	4,822
Poultry	554
All Other Livestock	0
Subtotal - Livestock	2,077,755
Farm Machinery	1,017,405
Vehicles including Recreational Vehicles	18,460,955
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,313,191
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,869,306</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>77,216,992</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	1,466,175	177,252	1,643,427
2 Empire District Electric Company	746,871	90,877	837,748
3 Magellan Pipe Line Company	158,252	84,426	242,678
4 Missouri & Northern Arkansas Railroad	98,386	1,905	100,291
5 Century Tel of Missouri, LLC	135,079	95,577	230,656
6 Global Crossing Telephone Inc.	7,729	33,824	41,553
7 MCI Worldcom Network Services, Inc.	92,961	65,912	158,873
8 Spectra Communications Group LLC	1,450,342	777,237	2,227,579
9 Sprint Missouri Inc.	404,070	410,596	814,666
10 Private Car Companies	0	91,487	91,487
<b>*Total Assessed Valuation- Public Utilities</b>	4,559,864	1,829,094	<b>6,388,958</b>

**\*Total for County**

**83,605,950**

*\*Total Valuations may not sum due to rounding*

## St. Francois County

Residential	98,358,390
Agricultural	5,923,150
Commercial	7,814,300
Forest Croplands	4,260
Total Assessed Valuation - Rural Land	112,100,100
Residential	168,071,740
Agricultural	150,260
Commercial	71,836,120
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	240,058,120
<b>Total Assessed Valuation - Real Property</b>	<b>352,158,220</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	45,440
Cattle	736,850
Hogs	420
Sheep and Goats	5,790
Poultry	130
All Other Livestock	40
Subtotal - Livestock	788,670
Farm Machinery	418,180
Vehicles including Recreational Vehicles	85,631,410
Grain and Other Agricultural Crops	31,780
Manufactured Homes Used as Dwelling Units	1,222,040
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	13,610
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	29,844,740
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>117,950,430</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>470,108,650</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	44,484,843	4,828,869	49,313,712
2 Centerpoint Energy - Mississippi River Transmi	946,806	15,613	962,419
3 Union Pacific Railroad Company	3,906,974	1,779,137	5,686,112
4 CenturyTel Fiber Company II, LLC	77,248	32,043	109,290
5 Southwestern Bell Telephone Co.	6,025,854	5,658,667	11,684,521
6 Spectra Communications Group LLC	14,412	7,723	22,135
7 Private Car Companies	0	505,790	505,790
<b>*Total Assessed Valuation- Public Utilities</b>	55,456,138	12,827,842	<b>68,283,980</b>
<b>*Total for County</b>			<b>538,392,630</b>

*\*Total Valuations may not sum due to rounding*

## Ste. Genevieve County

Residential	86,729,200
Agricultural	9,237,130
Commercial	59,557,740
Forest Croplands	13,360
Total Assessed Valuation - Rural Land	155,537,430
Residential	29,391,400
Agricultural	46,400
Commercial	18,803,280
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	48,241,080
<b>Total Assessed Valuation - Real Property</b>	<b>203,778,510</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	31,250
Cattle	1,067,520
Hogs	57,134
Sheep and Goats	2,390
Poultry	165
All Other Livestock	180
Subtotal - Livestock	1,158,639
Farm Machinery	1,680,591
Vehicles including Recreational Vehicles	42,742,696
Grain and Other Agricultural Crops	37,848
Manufactured Homes Used as Dwelling Units	362,348
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	73,426
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	29,836,283
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>75,891,831</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>279,670,341</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,691,944	292,213	2,984,157
2 Centerpoint Energy - Mississippi River Transmi	1,389,143	22,907	1,412,050
3 BNSF Railway Company	1,868,818	950,962	2,819,780
4 Union Pacific Railroad Company	2,720,748	1,238,960	3,959,708
5 AT&T Communications	481,545	576,193	1,057,738
6 CenturyTel Fiber Company II, LLC	112,332	46,596	158,927
7 Southwestern Bell Telephone Co.	3,774,808	3,544,790	7,319,598
8 Private Car Companies	0	663,539	663,539
<b>*Total Assessed Valuation- Public Utilities</b>	13,039,339	7,336,160	<b>20,375,499</b>
<b>*Total for County</b>			<b>300,045,840</b>

*\*Total Valuations may not sum due to rounding*

## St. Louis County

Residential	3,178,670,440
Agricultural	2,354,800
Commercial	865,524,160
Forest Croplands	0
Total Assessed Valuation - Rural Land	4,046,549,400
Residential	8,824,516,040
Agricultural	5,685,750
Commercial	4,075,610,580
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	12,905,812,370
<b>Total Assessed Valuation - Real Property</b>	<b>16,952,361,770</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	49,710
Cattle	16,810
Hogs	330
Sheep and Goats	390
Poultry	60
All Other Livestock	10,320
Subtotal - Livestock	77,620
Farm Machinery	209,350
Vehicles including Recreational Vehicles	1,980,234,110
Grain and Other Agricultural Crops	1,780
Manufactured Homes Used as Dwelling Units	561,840
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	41,810
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,572,178,650
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>3,553,305,160</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>20,505,666,930</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	212,086,997	23,022,230	235,109,227
2 ConocoPhillips Pipe Line Company	55,034	71	55,105
3 Enbridge Pipeline (Ozark) LLC	555,255	24,039	579,294
4 Phillips Pipeline Company	147,832	4,105	151,937
5 Centerpoint Energy - Mississippi River Transmi	413,182	6,813	419,996
6 BNSF Railway Company	3,653,688	1,859,207	5,512,895
7 Central Midland Railway Company	288,735	4,301	293,036
8 Missouri Central Railroad Company	144,528	0	144,528
9 Norfolk Southern Corporation	1,378,483	506,542	1,885,026
10 Terminal Railroad Association of St. Louis	457,748	60,577	518,325
11 Union Pacific Railroad Company	3,874,669	1,764,426	5,639,095
12 360Networks (USA 2) LP	0	700	700
13 AT&T Communications	1,235,721	1,478,603	2,714,324
14 Calpoint Missouri, Inc.	0	19,198	19,198
15 CenturyTel Fiber Company II, LLC	417,917	173,353	591,270
16 Global Crossing Telephone Inc.	57,294	250,738	308,032
17 Level 3 Communications LLC	754,226	395,247	1,149,474
18 MCI Metro Access Transmission	1,927,723	1,366,820	3,294,543

## St. Louis County

Centrally Assessed Property	Commercial Real	Personal	
19 MCI Worldcom Network Services, Inc.	476,831	338,090	814,921
20 McLeod Usa Network Services, Inc.	69,153	368,812	437,964
21 Qwest Communications Corporation	402,618	447,123	849,741
22 Savvis, Inc.--#760 (formerly Cable & Wireless U	26,131	16,416	42,547
23 Southwestern Bell Telephone Co.	31,567,689	29,644,105	61,211,794
24 Sprint Communication Company	398,414	1,806,691	2,205,105
25 Aero Charter Inc.	0	35,043	35,043
26 Air Clayco	0	99,132	99,132
27 American Capital Corporation	0	23,338	23,338
28 Anheuser-Busch Companies Inc.	0	4,194,688	4,194,688
29 ASCO Inc.	0	235,504	235,504
30 AV Corp. Inc.	0	41,182	41,182
31 AVN Air, LLC	0	1,048,792	1,048,792
32 Barry-Wehmiller Companies, Inc.	0	5,778	5,778
33 Big Sky Aviation, LLC	0	56,304	56,304
34 Brown Shoe Co. Inc.	0	148,592	148,592
35 C&K Leasing Inc.	0	61,349	61,349
36 CA Leasing Corporation	0	368,525	368,525
37 Central Services, LLC	0	298,129	298,129
38 Cequel III Aviation, LLC	0	346,871	346,871
39 CIT Group/Equipment Financing, Inc.	0	214,669	214,669
40 CIT Leasing Corporation	0	241,409	241,409
41 Conway Air Corporation	0	97,652	97,652
42 Corporate Aircraft Trust 2001B	0	455,303	455,303
43 D & K Health Care Resource, Inc.	0	71,819	71,819
44 Data Research Associates	0	3,257	3,257
45 DREI-T's L.L.C.	0	164,315	164,315
46 Drury Development Corporation	0	206,667	206,667
47 E. M. Stivers, Inc.	0	37,608	37,608
48 Emerson Electric Company	0	1,003,834	1,003,834
49 Enterprise Rent-A-Car	0	773,022	773,022
50 Fielding Aviation LLC	0	257,554	257,554
51 Fisher Controls International, LLC	0	162,658	162,658
52 Frederick Marine Corporation	0	103,863	103,863
53 Frontenac Properties Inc.	0	180,447	180,447
54 Ginnair Rental Inc.	0	843,973	843,973
55 Harbour Group Industries	0	187,181	187,181
56 HBE Corporation	0	11,405	11,405
57 Hermann Aviation Inc.	0	74,912	74,912
58 JNM Air-Delaware, LLC	0	32,079	32,079
59 John Fabick Tractor Company	0	34,501	34,501
60 Joyce Meyer Ministries, Inc.	0	198,250	198,250
61 Maverick Tube Corporation	0	244,642	244,642
62 May Department Stores Company	0	257,197	257,197
63 McDonnell Douglas Corporation	0	193,182	193,182
64 Merlin Aviation, LLC	0	4,477	4,477
65 Metal Exchange Corporation	0	20,519	20,519
66 MHS Consulting Corp	0	542,709	542,709
67 Monsanto Company	0	1,179,421	1,179,421
68 Moran Foods Inc.	0	332,402	332,402
69 N265 LLC	0	17,109	17,109
70 Natoli Engineering Co. Inc.	0	12,139	12,139
71 Nestle Purina PetCare Company	0	1,344,734	1,344,734
72 NSI Leasing, LLC	0	117,547	117,547

## St. Louis County

Centrally Assessed Property	Commercial Real	Personal	
73 Rex Industrial Corporation	0	149,459	149,459
74 Sabreliner Corporation	0	1,391	1,391
75 ShannAir Inc.	0	90,197	90,197
76 Siegel-Robert Inc.	0	863,353	863,353
77 Spartech Corporation	0	117,848	117,848
78 St. Louis Helicopter, LLC	0	31,601	31,601
79 STL Executive Beechcraft, Inc.	0	18,934	18,934
80 Surdex Corporation	0	83,815	83,815
81 T 6 LLC	0	100,235	100,235
82 Twentieth Investors Inc.	0	72,567	72,567
83 Twin Springs Aviation	0	15,717	15,717
84 United Industries Corporation	0	1,288	1,288
85 Voltron Air L.L.C.	0	205,615	205,615
86 WKC Corporation	0	30,565	30,565
87 ABX Air, Inc.	0	53,777	53,777
88 Air One Express, Inc.	0	18,180	18,180
89 Air Transport International, LLC	0	4,977	4,977
90 Allegiant Air LLC	0	135,534	135,534
91 America West Airlines	0	421,863	421,863
92 American Airlines Inc & TWA LLC	0	2,127,918	2,127,918
93 American Eagle Airlines Inc.	0	336,356	336,356
94 ASTAR Air Cargo, Inc.	0	87,634	87,634
95 ATA Airlines, Inc.	0	3,310	3,310
96 Capital Cargo International Airlines	0	6,433	6,433
97 Casino Express Airlines, Inc.	0	300	300
98 Chautauqua Airlines Inc.	0	4,289,738	4,289,738
99 Comair Inc.	0	1,922,311	1,922,311
100 Continental Air Lines Inc.	0	3,276	3,276
101 Contract Air Cargo, Inc.	0	6,512	6,512
102 CST-ROM Holdings, LLC	0	1,412	1,412
103 Custom Air Transport Inc.	0	12,452	12,452
104 Delta Air Lines Inc.	0	4,832,355	4,832,355
105 ExpressJet Airlines, Inc.	0	2,588,303	2,588,303
106 Federal Express Corporation	0	755,754	755,754
107 Frontier Airlines Inc.	0	938,363	938,363
108 Grand Holdings Inc. D/B/A Champion Air	0	32,761	32,761
109 Gulf & Caribbean Cargo, Inc.	0	3,143	3,143
110 IFL Group, Inc.	0	1,828	1,828
111 Kalitta Charters, LLC	0	1,596	1,596
112 Kitty Hawk Inc.	0	23,517	23,517
113 Mesa Airlines, Inc.	0	1,740,933	1,740,933
114 Mesaba Aviation Inc.	0	369,711	369,711
115 Northwest Airlines Inc.	0	650,204	650,204
116 Pace Airlines, Inc.	0	3,568	3,568
117 Pinnacle Airlines, Inc.	0	301,585	301,585
118 Primaris Airlines, Inc.	0	2,993	2,993
119 PSA Airlines, Inc.	0	194,121	194,121
120 RegionsAir	0	199,993	199,993
121 Rhoades Aviation Inc.	0	67	67
122 Ryan International Airlines, Inc.	0	5,667	5,667
123 Skyway Airlines, Inc.	0	14,459	14,459
124 Skywest Airlines, Inc.	0	58,619	58,619
125 Southwest Airlines Company	0	11,531,618	11,531,618
126 Traffic Management Corporation	0	32,731	32,731

## St. Louis County

Centrally Assessed Property	Commercial Real	Personal	
127 Trans State Airlines Inc.	0	1,163,154	1,163,154
128 United Airlines Inc.	0	1,829,954	1,829,954
129 United Parcel Service Company	0	1,613,504	1,613,504
130 US Airways Inc.	0	905,512	905,512
131 USA Jet Airlines, Inc.	0	76,679	76,679
132 Zantop Intl. Airlines Inc.	0	21,757	21,757
133 Private Car Companies	0	1,665,971	1,665,971
<b>*Total Assessed Valuation- Public Utilities</b>	260,389,870	122,918,878	<b>383,308,748</b>
	<b>*Total for County</b>		<b>20,888,975,678</b>

*\*Total Valuations may not sum due to rounding*



## Saline County

Residential	21,472,820
Agricultural	21,975,930
Commercial	5,823,040
Forest Croplands	0
Total Assessed Valuation - Rural Land	49,271,790
Residential	60,489,230
Agricultural	210,230
Commercial	32,076,420
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	92,775,880
<b>Total Assessed Valuation - Real Property</b>	<b>142,047,670</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	14,650
Cattle	720,726
Hogs	823,080
Sheep and Goats	2,151
Poultry	28
All Other Livestock	0
Subtotal - Livestock	1,560,635
Farm Machinery	2,590,655
Vehicles including Recreational Vehicles	36,177,920
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	601,620
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	13,749,040
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>54,679,870</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>196,727,540</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	207,349	22,508	229,857
2 Kansas City Power & Light Company	16,638,653	2,033,709	18,672,362
3 CCPS Transportation, LLC	172,696	11,096	183,793
4 Southern Star Central Gas Pipeline, Inc.	479,970	1,565	481,535
5 The Kansas City Southern Railway Company	1,528,866	811,644	2,340,511
6 Union Pacific Railroad Company	3,362,825	1,531,345	4,894,170
7 AT&T Communications	996,913	1,192,857	2,189,770
8 CenturyTel Fiber Company II, LLC	65,553	27,192	92,745
9 Missouri Network Alliance, LLC	21,481	21,422	42,903
10 Southwestern Bell Telephone Co.	3,288,863	3,088,456	6,377,319
11 Spectra Communications Group LLC	3,680	1,972	5,652
12 Sprint Missouri Inc.	1,300,582	1,321,586	2,622,168
13 Mid Missouri Telephone Company	718,007	441,712	1,159,718
14 Private Car Companies	0	945,580	945,580

## Saline County

Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	28,785,438	11,452,643	<b>40,238,082</b>
	*Total for County		<b>236,965,622</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Schuyler County

Residential	6,169,080
Agricultural	5,358,860
Commercial	1,418,680
Forest Croplands	0
Total Assessed Valuation - Rural Land	12,946,620
Residential	5,537,770
Agricultural	60,560
Commercial	1,645,540
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	7,243,870
<b>Total Assessed Valuation - Real Property</b>	<b>20,190,490</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	59,600
Cattle	1,257,540
Hogs	5,400
Sheep and Goats	20,530
Poultry	0
All Other Livestock	0
Subtotal - Livestock	1,343,070
Farm Machinery	1,113,880
Vehicles including Recreational Vehicles	7,199,880
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	180,570
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	748,540
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>10,585,940</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>30,776,430</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	2,197,658	238,558	2,436,216
2 Mid-America Pipeline Company, LLC	152,376	10,964	163,339
3 Southwestern Bell Telephone Co.	1,503,414	1,411,803	2,915,216
4 Mark Twain Rural Telephone Company	59,979	34,117	94,096
5 Northeast Missouri Rural Telephone	223,943	142,610	366,553
<b>*Total Assessed Valuation- Public Utilities</b>	<b>4,137,369</b>	<b>1,838,052</b>	<b>5,975,421</b>
<b>*Total for County</b>			<b>36,751,851</b>

*\*Total Valuations may not sum due to rounding*

## Scotland County

Residential	7,182,240
Agricultural	12,133,140
Commercial	1,032,720
Forest Croplands	0
Total Assessed Valuation - Rural Land	20,348,100
Residential	5,661,470
Agricultural	19,130
Commercial	2,923,790
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	8,604,390
<b>Total Assessed Valuation - Real Property</b>	<b>28,952,490</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	21,150
Cattle	1,094,280
Hogs	62,709
Sheep and Goats	7,560
Poultry	0
All Other Livestock	2,820
Subtotal - Livestock	1,188,519
Farm Machinery	1,966,300
Vehicles including Recreational Vehicles	9,386,302
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	172,836
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	2,300
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,564,247
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>14,280,504</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>43,232,994</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	614,566	66,712	681,278
2 BP Pipelines North America Inc	177,273	10,174	187,447
3 Mid-America Pipeline Company, LLC	414,795	29,845	444,640
4 Sinclair Pipeline Company	5,448	0	5,448
5 BNSF Railway Company	799,465	406,814	1,206,279
6 Southwestern Bell Telephone Co.	526,332	494,260	1,020,593
7 Mark Twain Rural Telephone Company	21,388	12,166	33,554
8 Northeast Missouri Rural Telephone	1,168,066	743,844	1,911,909
9 Private Car Companies	0	133,178	133,178
<b>*Total Assessed Valuation- Public Utilities</b>	3,727,333	1,896,993	<b>5,624,326</b>
<b>*Total for County</b>			<b>48,857,320</b>

*\*Total Valuations may not sum due to rounding*

## Scott County

Residential	45,575,290
Agricultural	14,902,000
Commercial	9,549,080
Forest Croplands	0
Total Assessed Valuation - Rural Land	70,026,370
Residential	108,845,530
Agricultural	444,210
Commercial	52,509,560
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	161,799,300
<b>Total Assessed Valuation - Real Property</b>	<b>231,825,670</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	27,450
Cattle	240,250
Hogs	30,470
Sheep and Goats	1,400
Poultry	192,920
All Other Livestock	0
Subtotal - Livestock	492,490
Farm Machinery	4,323,390
Vehicles including Recreational Vehicles	77,769,480
Grain and Other Agricultural Crops	25,010
Manufactured Homes Used as Dwelling Units	1,883,280
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	12,000
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	19,919,410
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>104,425,060</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>336,250,730</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	15,927,559	1,728,951	17,656,509
2 TE Products Pipeline Company L.P.	1,061,361	40,900	1,102,261
3 Texas Eastern Transmission, LP	987,426	16,924	1,004,350
4 BNSF Railway Company	1,984,148	1,009,649	2,993,797
5 Union Pacific Railroad Company	2,038,290	928,186	2,966,475
6 AT&T Communications	433,203	518,349	951,552
7 CenturyTel Fiber Company II, LLC	85,206	35,344	120,550
8 Southwestern Bell Telephone Co.	4,909,961	4,610,771	9,520,732
9 DSW Development Corporation	0	59,594	59,594
10 Chautauqua Airlines Inc.	0	2,738	2,738
11 Contract Air Cargo, Inc.	0	260	260
12 Gulf & Caribbean Cargo, Inc.	0	251	251
13 IFL Group, Inc.	0	914	914
14 Kalitta Charters, LLC	0	266	266
15 Primaris Airlines, Inc.	0	2,993	2,993
16 RegionsAir	0	20,366	20,366
17 Private Car Companies	0	594,402	594,402

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## **Scott County**

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<b>Centrally Assessed Property</b>	<b>Commercial Real</b>	<b>Personal</b>	
<b>*Total Assessed Valuation- Public Utilities</b>	27,427,154	9,570,857	<b>36,998,010</b>
	<b>*Total for County</b>		<b>373,248,740</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Shannon County

Residential	15,979,320
Agricultural	6,274,040
Commercial	4,246,230
Forest Croplands	35,590
Total Assessed Valuation - Rural Land	26,535,180
Residential	5,643,040
Agricultural	36,860
Commercial	4,090,590
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	9,770,490
<b>Total Assessed Valuation - Real Property</b>	<b>36,305,670</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	92,540
Cattle	1,113,780
Hogs	495
Sheep and Goats	6,600
Poultry	0
All Other Livestock	23,585
Subtotal - Livestock	1,237,000
Farm Machinery	480,200
Vehicles including Recreational Vehicles	14,865,975
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	530,070
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	9,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	3,430,058
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>20,552,903</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>56,858,573</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Century Tel of Missouri, LLC	625,105	442,301	1,067,406
2 Southwestern Bell Telephone Co.	156,462	146,928	303,389
3 Spectra Communications Group LLC	1,373,026	735,803	2,108,829
4 Ellington Telephone Company	15,657	15,714	31,371
<b>*Total Assessed Valuation- Public Utilities</b>	<b>2,170,249</b>	<b>1,340,746</b>	<b>3,510,996</b>
<b>*Total for County</b>			<b>60,369,569</b>

*\*Total Valuations may not sum due to rounding*

## Shelby County

Residential	10,940,510
Agricultural	16,532,630
Commercial	2,518,089
Forest Croplands	0
Total Assessed Valuation - Rural Land	29,991,229
Residential	11,729,000
Agricultural	114,600
Commercial	7,699,946
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	19,543,546
<b>Total Assessed Valuation - Real Property</b>	<b>49,534,775</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	28,680
Cattle	1,493,755
Hogs	422,325
Sheep and Goats	12,490
Poultry	8,640
All Other Livestock	0
Subtotal - Livestock	1,965,890
Farm Machinery	3,942,285
Vehicles including Recreational Vehicles	14,678,725
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	253,160
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	7,810
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	1,799,429
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,647,299</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>72,182,074</b>

Centrally Assessed Property	Commercial Real	Personal	
1 BP Pipelines North America Inc	552,151	31,688	583,839
2 CCPS Transportation, LLC	155,046	9,962	165,009
3 BNSF Railway Company	1,937,075	985,695	2,922,770
4 Southwestern Bell Telephone Co.	69,043	64,835	133,878
5 Spectra Communications Group LLC	944,640	506,231	1,450,871
6 Mark Twain Rural Telephone Company	335,384	190,775	526,158
7 Private Car Companies	0	322,686	322,686
<b>*Total Assessed Valuation- Public Utilities</b>	<b>3,993,337</b>	<b>2,111,873</b>	<b>6,105,211</b>
<b>*Total for County</b>			<b>78,287,285</b>

*\*Total Valuations may not sum due to rounding*



## Stoddard County

Residential	62,789,300
Agricultural	38,124,876
Commercial	16,869,207
Forest Croplands	0
Total Assessed Valuation - Rural Land	117,783,383
Residential	54,308,194
Agricultural	441,192
Commercial	32,559,722
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	87,309,108
<b>Total Assessed Valuation - Real Property</b>	<b>205,092,491</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	46,450
Cattle	359,900
Hogs	380
Sheep and Goats	3,020
Poultry	317,370
All Other Livestock	0
Subtotal - Livestock	727,120
Farm Machinery	9,229,630
Vehicles including Recreational Vehicles	58,201,190
Grain and Other Agricultural Crops	19,610
Manufactured Homes Used as Dwelling Units	1,175,990
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	1,600
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	28,716,592
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>98,071,732</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>303,164,223</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	10,295,032	1,117,535	11,412,567
2 TE Products Pipeline Company L.P.	1,504,217	57,965	1,562,182
3 Centerpoint Energy - Mississippi River Transmi	180,424	2,975	183,399
4 Natural Gas Pipeline Company of America	1,580,843	133,066	1,713,909
5 Texas Eastern Transmission, LP	1,346,527	23,079	1,369,606
6 Union Pacific Railroad Company	6,689,306	3,046,140	9,735,446
7 CenturyTel Fiber Company II, LLC	28,727	11,916	40,642
8 Southwestern Bell Telephone Co.	6,358,140	5,970,706	12,328,846
9 BPS Telephone Company	576,389	440,519	1,016,907
10 Multi-Aero Inc.	0	227,105	227,105
11 Private Car Companies	0	865,986	865,986
<b>*Total Assessed Valuation- Public Utilities</b>	28,559,603	11,896,992	<b>40,456,595</b>
<b>*Total for County</b>			<b>343,620,818</b>

*\*Total Valuations may not sum due to rounding*

## Stone County

Residential	206,011,277
Agricultural	5,018,020
Commercial	27,609,610
Forest Croplands	0
Total Assessed Valuation - Rural Land	238,638,907
Residential	50,056,990
Agricultural	56,990
Commercial	20,834,790
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	70,948,770
<b>Total Assessed Valuation - Real Property</b>	<b>309,587,677</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	51,950
Cattle	1,154,985
Hogs	1,077
Sheep and Goats	3,486
Poultry	65,204
All Other Livestock	17,440
Subtotal - Livestock	1,294,142
Farm Machinery	475,604
Vehicles including Recreational Vehicles	62,853,133
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,334,283
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	48,035
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	19,042,000
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>85,047,197</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>394,634,874</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	2,952,353	359,235	3,311,588
2 Missouri & Northern Arkansas Railroad	465,224	9,010	474,233
3 Century Tel of Missouri, LLC	4,960,184	3,509,646	8,469,830
4 Empire District Industries, Inc.	42,767	13,030	55,797
5 Southwestern Bell Telephone Co.	336,647	316,133	652,781
6 Private Car Companies	0	432,601	432,601
<b>*Total Assessed Valuation- Public Utilities</b>	8,757,175	4,639,655	<b>13,396,830</b>
<b>*Total for County</b>			<b>408,031,704</b>

*\*Total Valuations may not sum due to rounding*

## Sullivan County

Residential	9,656,640
Agricultural	15,978,050
Commercial	4,632,340
Forest Croplands	0
Total Assessed Valuation - Rural Land	30,267,030
Residential	7,202,910
Agricultural	50,730
Commercial	3,251,278
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	10,504,918
<b>Total Assessed Valuation - Real Property</b>	<b>40,771,948</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	44,300
Cattle	2,116,215
Hogs	2,421,371
Sheep and Goats	3,490
Poultry	0
All Other Livestock	13,510
Subtotal - Livestock	4,598,886
Farm Machinery	1,631,031
Vehicles including Recreational Vehicles	9,739,874
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	51,973
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	645,073
All Other Tangible Personal Property on the Assessor's Book	6,077,970
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>22,744,807</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>63,516,755</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	926,038	100,522	1,026,561
2 BP Pipelines North America Inc	227,134	13,035	240,169
3 BP Products North America Inc	87,625	12,813	100,438
4 Mid-America Pipeline Company, LLC	172,434	12,407	184,841
5 Wood River Pipeline	234,226	2,234	236,460
6 Iowa, Chicago & Eastern Railroad Corporation	484,910	31,028	515,937
7 Alltel Missouri Inc.	659,304	449,705	1,109,009
8 Southwestern Bell Telephone Co.	103,304	97,009	200,314
9 Grand River Mutual Telephone Corp.	228,169	139,348	367,518
10 Northeast Missouri Rural Telephone	743,341	473,372	1,216,713
11 Private Car Companies	0	235,251	235,251
<b>*Total Assessed Valuation- Public Utilities</b>	<b>3,866,486</b>	<b>1,566,725</b>	<b>5,433,211</b>

**\*Total for County**

**68,949,966**

*\*Total Valuations may not sum due to rounding*

## Taney County

Residential	170,147,650
Agricultural	4,534,850
Commercial	40,518,620
Forest Croplands	0
Total Assessed Valuation - Rural Land	215,201,120
Residential	117,015,600
Agricultural	978,270
Commercial	261,906,700
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	379,900,570
<b>Total Assessed Valuation - Real Property</b>	<b>595,101,690</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	47,250
Cattle	631,040
Hogs	245
Sheep and Goats	1,827
Poultry	0
All Other Livestock	6,146
Subtotal - Livestock	686,508
Farm Machinery	462,950
Vehicles including Recreational Vehicles	68,617,142
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	2,960,868
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	3,240
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	50,436,081
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>123,166,789</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>718,268,479</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	10,474,453	1,274,505	11,748,958
2 Entergy Arkansas Inc.	1,329,171	0	1,329,171
3 Missouri & Northern Arkansas Railroad	233,315	4,519	237,833
4 Century Tel of Missouri, LLC	5,592,885	3,957,323	9,550,208
5 CenturyTel Fiber Company II, LLC	72,036	29,881	101,917
6 Empire District Industries, Inc.	287,142	87,486	374,628
7 Southwestern Bell Telephone Co.	22,997	21,596	44,592
8 Private Car Companies	0	216,954	216,954
<b>*Total Assessed Valuation- Public Utilities</b>	18,012,000	5,592,262	<b>23,604,261</b>
<b>*Total for County</b>			<b>741,872,740</b>

*\*Total Valuations may not sum due to rounding*

## Texas County

Residential	46,863,850
Agricultural	12,827,450
Commercial	6,992,300
Forest Croplands	53,277
Total Assessed Valuation - Rural Land	66,736,877
Residential	21,087,070
Agricultural	116,060
Commercial	14,129,530
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	35,332,660
<b>Total Assessed Valuation - Real Property</b>	<b>102,069,537</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	132,950
Cattle	3,522,510
Hogs	1,640
Sheep and Goats	27,400
Poultry	0
All Other Livestock	0
Subtotal - Livestock	3,684,500
Farm Machinery	1,882,855
Vehicles including Recreational Vehicles	34,985,811
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	797,424
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,916,964
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>47,267,554</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>149,337,091</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Kaneb Pipe Line Operating Partnership, LP	253,874	9,438	263,312
2 BNSF Railway Company	1,379,254	701,844	2,081,097
3 Broadwing Communications (CIII Communicati	2,956	7,694	10,649
4 Century Tel of Missouri, LLC	2,301,394	1,628,383	3,929,777
5 MCI Worldcom Network Services, Inc.	25,739	18,250	43,988
6 Southwestern Bell Telephone Co.	7,631	7,166	14,797
7 Spectra Communications Group LLC	1,876,281	1,005,497	2,881,779
8 Private Car Companies	0	229,762	229,762
<b>*Total Assessed Valuation- Public Utilities</b>	5,847,129	3,608,033	<b>9,455,162</b>
<b>*Total for County</b>			<b>158,792,253</b>

*\*Total Valuations may not sum due to rounding*

## Vernon County

Residential	44,570,560
Agricultural	18,805,450
Commercial	4,971,415
Forest Croplands	0
Total Assessed Valuation - Rural Land	68,347,425
Residential	36,049,050
Agricultural	832,080
Commercial	26,584,309
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	63,465,439
<b>Total Assessed Valuation - Real Property</b>	<b>131,812,864</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	62,320
Cattle	2,496,315
Hogs	1,549,103
Sheep and Goats	9,828
Poultry	53,458
All Other Livestock	10,308
Subtotal - Livestock	4,181,332
Farm Machinery	3,647,788
Vehicles including Recreational Vehicles	33,607,947
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	17,245,354
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>58,682,421</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>190,495,285</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	3,587,366	433,692	4,021,058
2 Magellan Pipe Line Company	114,796	61,243	176,039
3 Southern Star Central Gas Pipeline, Inc.	13,823	45	13,868
4 Missouri & Northern Arkansas Railroad	1,127,218	21,831	1,149,049
5 The Kansas City Southern Railway Company	1,118,845	593,972	1,712,817
6 Broadwing Communications (CIII Communicati	19,906	51,817	71,723
7 CenturyTel Fiber Company II, LLC	70,906	29,412	100,318
8 MCI Worldcom Network Services, Inc.	165,993	117,695	283,688
9 McLeod Usa Network Services, Inc.	88,771	473,442	562,213
10 Southwestern Bell Telephone Co.	1,970,307	1,850,246	3,820,553
11 Spectra Communications Group LLC	1,216,308	651,818	1,868,126
12 Craw Kan Telephone Coop. Inc.	83,225	31,902	115,126
13 KLM Telephone Company	148,357	171,560	319,917
14 Private Car Companies	0	1,421,571	1,421,571

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## Vernon County

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Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	9,725,821	5,910,246	<b>15,636,067</b>
	*Total for County		<b>206,131,352</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Warren County

Residential	145,370,940
Agricultural	13,536,930
Commercial	11,163,256
Forest Croplands	0
Total Assessed Valuation - Rural Land	170,071,126
Residential	105,659,470
Agricultural	569,840
Commercial	40,725,294
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	146,954,604
<b>Total Assessed Valuation - Real Property</b>	<b>317,025,730</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	40,450
Cattle	385,380
Hogs	50,566
Sheep and Goats	3,465
Poultry	0
All Other Livestock	0
Subtotal - Livestock	479,861
Farm Machinery	829,834
Vehicles including Recreational Vehicles	57,252,506
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	3,136,910
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	18,891,755
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>80,590,866</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>397,616,596</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	15,200,192	1,649,994	16,850,187
2 ConocoPhillips Pipe Line Company	6,970	9	6,979
3 Kaneb Pipe Line Operating Partnership, LP	256,967	9,553	266,520
4 Southern Star Central Gas Pipeline, Inc.	352,416	1,149	353,565
5 Norfolk Southern Corporation	1,849,482	679,617	2,529,099
6 360Networks (USA 2) LP	0	465	465
7 AT&T Communications	642,971	769,348	1,412,319
8 Calpoint Missouri, Inc.	0	12,751	12,751
9 Century Tel of Missouri, LLC	3,631,809	2,569,736	6,201,546
10 CenturyTel Fiber Company II, LLC	60,593	25,134	85,727
11 Level 3 Communications LLC	500,948	262,519	763,467
12 Savvis, Inc.--#760 (formerly Cable & Wireless U	29,664	18,635	48,299
13 Southwestern Bell Telephone Co.	196,174	184,220	380,394
14 Wiltel Communications, LLC	30,574	30,101	60,675
15 Private Car Companies	0	238,127	238,127



## Warren County

Centrally Assessed Property	Commercial Real	Personal	
*Total Assessed Valuation- Public Utilities	22,758,761	6,451,358	<b>29,210,118</b>
	*Total for County		<b>426,826,714</b>
<i>*Total Valuations may not sum due to rounding</i>			

## Washington County

Residential	62,639,885
Agricultural	5,881,210
Commercial	6,224,010
Forest Croplands	27,287
Total Assessed Valuation - Rural Land	74,772,392
Residential	9,640,452
Agricultural	9,910
Commercial	7,425,040
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	17,075,402
<b>Total Assessed Valuation - Real Property</b>	<b>91,847,794</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	41,850
Cattle	660,750
Hogs	5,004
Sheep and Goats	4,930
Poultry	414
All Other Livestock	18
Subtotal - Livestock	712,966
Farm Machinery	426,875
Vehicles including Recreational Vehicles	28,548,253
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	490,140
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	12,400
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	8,083,855
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>38,274,489</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>130,122,283</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	35,241,216	3,825,465	39,066,681
2 Union Pacific Railroad Company	4,712,599	2,145,998	6,858,597
3 Broadwing Communications (CIII Communicati	14,890	38,760	53,650
4 Century Tel of Missouri, LLC	92,669	65,569	158,237
5 MCI Worldcom Network Services, Inc.	127,531	90,424	217,954
6 Southwestern Bell Telephone Co.	969,139	910,084	1,879,223
7 Spectra Communications Group LLC	1,449,817	776,955	2,226,772
8 Fidelity Telephone Company	104,086	96,033	200,120
9 Steelville Telephone Company	279,495	151,389	430,884
10 Private Car Companies	0	610,085	610,085
<b>*Total Assessed Valuation- Public Utilities</b>	42,991,441	8,710,763	<b>51,702,204</b>
<b>*Total for County</b>			<b>181,824,487</b>

*\*Total Valuations may not sum due to rounding*

## Wayne County

Residential	32,951,049
Agricultural	3,731,239
Commercial	11,465,735
Forest Croplands	19,150
Total Assessed Valuation - Rural Land	48,167,173
Residential	7,074,900
Agricultural	28,944
Commercial	6,250,350
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	13,354,194
<b>Total Assessed Valuation - Real Property</b>	<b>61,521,367</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	34,350
Cattle	560,650
Hogs	400
Sheep and Goats	120
Poultry	0
All Other Livestock	0
Subtotal - Livestock	595,520
Farm Machinery	536,310
Vehicles including Recreational Vehicles	20,463,450
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	1,021,510
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	0
Pollution Control Tools and Equipment	290,841
All Other Tangible Personal Property on the Assessor's Book	5,389,660
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>28,297,291</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>89,818,658</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	190,593	20,689	211,282
2 Mobil Pipe Line Company	255,717	3,859	259,576
3 Centerpoint Energy - Mississippi River Transmi	2,043,687	33,701	2,077,388
4 Union Pacific Railroad Company	3,264,898	1,486,752	4,751,650
5 Alltel Missouri Inc.	2,109,967	1,439,189	3,549,156
6 Southwestern Bell Telephone Co.	640,019	601,019	1,241,038
7 Private Car Companies	0	422,668	422,668
<b>*Total Assessed Valuation- Public Utilities</b>	8,504,881	4,007,877	<b>12,512,758</b>
<b>*Total for County</b>			<b>102,331,416</b>

*\*Total Valuations may not sum due to rounding*

## Webster County

Residential	86,756,730
Agricultural	12,105,490
Commercial	17,633,840
Forest Croplands	240
Total Assessed Valuation - Rural Land	116,496,300
Residential	47,154,420
Agricultural	189,530
Commercial	25,926,800
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	73,270,750
<b>Total Assessed Valuation - Real Property</b>	<b>189,767,050</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	239,670
Cattle	2,771,715
Hogs	68,583
Sheep and Goats	14,946
Poultry	33,050
All Other Livestock	19,800
Subtotal - Livestock	3,147,764
Farm Machinery	1,695,074
Vehicles including Recreational Vehicles	45,602,040
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	996,813
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	23,950
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	11,755,301
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>63,220,942</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>252,987,992</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Empire District Electric Company	65,696	7,994	73,690
2 ConocoPhillips Pipe Line Company	57,067	73	57,140
3 BNSF Railway Company	3,839,629	1,953,824	5,793,453
4 Broadwing Communications (CIII Communicati	15,390	40,062	55,452
5 Century Tel of Missouri, LLC	4,241,752	3,001,309	7,243,061
6 CenturyTel Fiber Company II, LLC	49,322	20,459	69,781
7 MCI Worldcom Network Services, Inc.	215,960	153,123	369,083
8 Southwestern Bell Telephone Co.	957,822	899,457	1,857,279
9 Private Car Companies	0	639,622	639,622
<b>*Total Assessed Valuation- Public Utilities</b>	9,442,638	6,715,923	<b>16,158,561</b>
<b>*Total for County</b>			<b>269,146,553</b>

*\*Total Valuations may not sum due to rounding*

## Worth County

Residential	2,447,360
Agricultural	7,216,320
Commercial	370,110
Forest Croplands	0
Total Assessed Valuation - Rural Land	10,033,790
Residential	2,587,150
Agricultural	61,380
Commercial	766,130
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	3,414,660
<b>Total Assessed Valuation - Real Property</b>	<b>13,448,450</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	20,650
Cattle	796,150
Hogs	82,300
Sheep and Goats	3,060
Poultry	0
All Other Livestock	5,550
Subtotal - Livestock	907,710
Farm Machinery	1,018,130
Vehicles including Recreational Vehicles	4,439,430
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	45,580
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	26,210
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	402,490
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>6,839,550</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>20,288,000</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Aquila, Inc.	840,470	101,608	942,078
2 Magellan Pipe Line Company	83,046	44,304	127,351
3 ANR Pipeline Company	614,523	15,578	630,102
4 Alltel Missouri Inc.	369,452	252,000	621,453
5 Grand River Mutual Telephone Corp.	159,792	97,589	257,380
<b>*Total Assessed Valuation- Public Utilities</b>	<b>2,067,284</b>	<b>511,080</b>	<b>2,578,364</b>
<b>*Total for County</b>			<b>22,866,364</b>

*\*Total Valuations may not sum due to rounding*

## Wright County

Residential	37,851,540
Agricultural	9,063,960
Commercial	6,365,300
Forest Croplands	1,230
Total Assessed Valuation - Rural Land	53,282,030
Residential	22,391,360
Agricultural	83,500
Commercial	17,622,350
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	40,097,210
<b>Total Assessed Valuation - Real Property</b>	<b>93,379,240</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	90,200
Cattle	3,166,150
Hogs	19,500
Sheep and Goats	14,760
Poultry	2,646
All Other Livestock	0
Subtotal - Livestock	3,293,256
Farm Machinery	1,150,236
Vehicles including Recreational Vehicles	25,620,883
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	800
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	16,350
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	5,403,701
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>35,485,226</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>128,864,466</b>

Centrally Assessed Property	Commercial Real	Personal	
1 BNSF Railway Company	2,189,702	1,114,247	3,303,949
2 Broadwing Communications (CIII Communicati	6,576	17,118	23,694
3 Century Tel of Missouri, LLC	563,577	398,766	962,343
4 Southwestern Bell Telephone Co.	16,975	15,941	32,916
5 Spectra Communications Group LLC	2,185,058	1,170,971	3,356,029
6 Private Car Companies	0	364,770	364,770
<b>*Total Assessed Valuation- Public Utilities</b>	4,961,888	3,081,813	<b>8,043,701</b>
<b>*Total for County</b>			<b>136,908,167</b>

*\*Total Valuations may not sum due to rounding*

## City of St. Louis

Residential	0
Agricultural	0
Commercial	0
Forest Croplands	0
Total Assessed Valuation - Rural Land	0
Residential	1,575,620,771
Agricultural	0
Commercial	1,176,813,222
Forest Croplands	0
Total Assessed Valuation - Incorporated Town Lots	2,752,433,993
<b>Total Assessed Valuation - Real Property</b>	<b>2,752,433,993</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	26,100
Cattle	0
Hogs	0
Sheep and Goats	0
Poultry	0
All Other Livestock	0
Subtotal - Livestock	26,100
Farm Machinery	0
Vehicles including Recreational Vehicles	354,099,505
Grain and Other Agricultural Crops	0
Manufactured Homes Used as Dwelling Units	0
Historic Motor Vehicles / Historic Aircraft / Aircraft Built From Kit	122,510
Pollution Control Tools and Equipment	0
All Other Tangible Personal Property on the Assessor's Book	733,285,600
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>1,087,533,715</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>3,839,967,708</b>

Centrally Assessed Property	Commercial Real	Personal	
1 Ameren-Electric Company	42,007,729	4,559,976	46,567,704
2 Explorer Pipeline Company	93,346	77	93,423
3 Centerpoint Energy - Mississippi River Transmi	137,170	2,262	139,432
4 BNSF Railway Company	928,133	472,287	1,400,420
5 Manufacturers Railway Company, Inc.	529,442	1,758,241	2,287,682
6 Norfolk Southern Corporation	596,869	219,327	816,197
7 Railroad Switching Service of Missouri	0	4,367	4,367
8 Terminal Railroad Association of St. Louis	1,728,878	228,796	1,957,674
9 Union Pacific Railroad Company	2,412,834	1,098,744	3,511,578
10 360Networks (USA 2) LP	0	454	454
11 AT&T Communications	475,396	568,835	1,044,231
12 Broadwing Communications (CIII Communicati	12,579	32,745	45,325
13 Calpoint Missouri, Inc.	0	12,454	12,454
14 CenturyTel Fiber Company II, LLC	96,697	40,110	136,807
15 Level 3 Communications LLC	489,266	256,396	745,662
16 MCI Metro Access Transmission	674,368	478,150	1,152,518
17 MCI Worldcom Network Services, Inc.	114,574	81,237	195,811
18 McLeod Usa Network Services, Inc.	61,811	329,655	391,466

## City of St. Louis

Centrally Assessed Property	Commercial Real	Personal	
19 OnFiber Communications, Inc.	5,913	4,165	10,077
20 Savvis, Inc.--#760 (formerly Cable & Wireless U	10,884	6,837	17,722
21 Southwestern Bell Telephone Co.	7,193,036	6,754,726	13,947,762
22 Sprint Communication Company	176,224	799,123	975,347
23 Wiltel Communications, LLC	83,919	82,620	166,539
24 Private Car Companies	0	1,058,631	1,058,631
<b>*Total Assessed Valuation- Public Utilities</b>	57,829,067	18,850,216	<b>76,679,283</b>
	<b>*Total for County</b>		<b>3,916,646,991</b>

*\*Total Valuations may not sum due to rounding*



## Recapitulation

Residential	14,067,144,438
Agricultural	1,507,351,586
Commercial	2,871,174,476
Forest Croplands	291,837
Total Assessed Valuation - Rural Land	18,445,962,337
Residential	28,709,327,493
Agricultural	64,147,937
Commercial	14,405,976,334
Forest Croplands	111
Total Assessed Valuation - Incorporated Town Lots	43,179,451,875
<b>Total Assessed Valuation - Real Property</b>	<b>61,625,414,212</b>
Horses, Mares, Geldings, Asses, Jennets and Mules	6,653,656
Cattle	153,763,328
Hogs	20,347,496
Sheep and Goats	670,242
Poultry	8,782,863
All Other Livestock	730,087
Subtotal - Livestock	190,947,672
Farm Machinery	227,194,076
Vehicles including Recreational Vehicles	10,209,140,873
Grain and Other Agricultural Crops	1,295,443
Manufactured Homes Used as Dwelling Units	151,526,465
Historic Motor Vehicles / Historic Aircraft / Aircraft Built from Kits	4,290,075
Pollution Control Tools and Equipment	168,455,150
All Other Tangible Personal Property on the Assessor's Book	6,270,593,282
<b>Total Assessed Valuation - Tangible Personal Property</b>	<b>17,223,443,036</b>
<b>Total Assessed Valuation - Locally Assessed Property</b>	<b>78,848,857,248</b>

Centrally Assessed Property	Commercial Real	Personal	
Electric Power Utilities	1,457,653,597	163,295,888	1,620,949,485
Product Pipeline Companies	88,693,560	4,121,726	92,815,286
Natural Gas Pipeline Companies	81,930,670	1,600,112	83,530,782
Railroad Companies	306,179,302	134,952,876	441,132,178
Telecommunication Companies	543,783,934	493,040,615	1,036,824,549
Telephone Companies	53,089,342	31,164,684	84,254,026
Commercial Aircraft	0	32,716,226	32,716,226
Airline Companies	0	102,604,575	102,604,575
Private Car Companies	0	54,893,675	54,893,675
<b>Total Assessed Valuation - Public Utilities</b>	<b>2,531,330,405</b>	<b>1,018,390,377</b>	<b>3,549,720,782</b>

**Grand Total Taxable Wealth of the State of Missouri 82,398,578,030**

# **State Tax Commission Annual Report - 2005**

## **CHAPTER VI**

### **HEARINGS AND DECISIONS**

### **COUNTIES AND SUBDIVISIONS**

July 1, 2005

Be it remembered that between the 20th day of June and the 1st day of July, 2005, the State Tax Commission of Missouri, being regularly in session at its office in the City of Jefferson, County of Cole, State of Missouri, all Members thereof being present, doth thereupon proceed to equalize the valuation of each class of real and tangible personal property among the respective Counties of the State pursuant to the provisions of Section 138.390 RSMo, for the year 2005. The following locally assessed values reflect the valuation of each county as equalized by the State Tax Commission prior to the annual meetings of the County Boards of Equalization.

County	Total Rural Lands	Total Incorporated Town Lots	Total Tangible Personal Property	Grand Total For County
Adair.....	45,830,060	101,103,290	52,324,993	\$199,258,343
Andrew.....	71,397,219	46,771,011	41,952,020	160,120,250
Atchison.....	30,951,480	18,252,600	22,293,428	71,497,508
Audrain.....	70,488,137	102,726,178	60,524,301	233,738,616
Barry.....	158,499,727	93,590,593	104,917,464	357,007,784
Barton.....	45,698,414	45,189,920	53,704,470	144,592,804
Bates.....	61,935,115	45,829,828	44,981,133	152,746,076
Benton.....	102,378,405	26,534,859	47,891,039	176,804,303
Bollinger.....	51,686,660	10,999,900	25,656,545	88,343,105
Boone.....	376,587,351	1,197,053,582	342,271,399	1,915,912,332
Buchanan.....	102,862,592	597,883,750	261,996,463	962,742,805
Butler.....	201,491,232	116,636,588	124,426,705	442,554,525
Caldwell.....	36,845,520	19,314,100	22,467,778	78,627,398
Callaway.....	343,446,730	119,959,600	145,812,131	609,218,461
Camden.....	654,031,270	305,253,650	200,487,846	1,159,772,766
Cape Girardeau...	176,976,260	476,499,800	192,811,103	846,287,163
Carroll.....	40,972,318	25,895,240	21,162,728	88,030,286
Carter.....	23,010,970	7,003,950	9,392,742	39,407,662
Cass.....	247,628,022	606,508,127	220,250,317	1,074,386,466
Cedar.....	53,172,812	33,219,821	37,861,426	124,254,059

## State Tax Commission Annual Report - 2005

County	Total Rural Lands	Total Incorporated Town Lots	Total Tangible Personal Property	Grand Total For County
Chariton.....	36,015,310	14,780,059	26,069,149	76,864,518
Christian.....	255,062,840	306,614,280	132,726,304	694,403,424
Clark.....	31,459,780	13,003,300	18,807,648	63,270,728
Clay.....	205,567,100	2,299,081,540	849,982,436	3,354,631,076
Clinton.....	85,244,868	75,694,834	49,293,013	210,232,715
Cole.....	267,079,020	597,086,072	230,577,746	1,094,742,838
Cooper.....	48,741,770	69,585,940	39,103,495	157,431,205
Crawford.....	105,031,205	55,619,745	54,300,131	214,951,081
Dade.....	31,954,990	13,514,260	21,278,132	66,747,382
Dallas.....	61,153,010	21,513,490	32,615,616	115,282,116
Daviess.....	50,375,499	14,004,191	22,773,579	87,153,269
DeKalb.....	36,213,310	33,149,140	24,375,687	93,738,137
Dent.....	60,306,440	32,619,050	35,075,790	128,001,280
Douglas.....	48,951,730	17,835,940	35,216,097	102,003,767
Dunklin.....	89,467,000	100,655,800	72,083,949	262,206,749
Franklin.....	577,149,561	531,906,310	300,507,363	1,409,563,234
Gasconade.....	66,540,980	49,826,080	45,271,622	161,638,682
Gentry.....	24,822,630	19,421,600	20,001,258	64,245,488
Greene.....	830,125,540	1,966,036,940	628,832,700	3,424,995,180
Grundy.....	24,652,470	32,626,340	28,985,738	86,264,548
Harrison.....	32,214,160	24,795,740	24,269,315	81,279,215
Henry.....	73,277,160	99,411,640	70,322,736	243,011,536
Hickory.....	49,180,880	6,244,010	21,369,778	76,794,668
Holt.....	28,951,782	18,247,398	19,094,380	66,293,560
Howard.....	35,644,114	21,811,613	22,306,621	79,762,348
Howell.....	111,257,480	109,398,330	96,921,040	317,576,850
Iron.....	69,159,900	30,343,140	25,780,702	125,283,742
Jackson.....	259,453,708	6,860,416,439	1,751,850,788	8,871,720,935
Jasper.....	251,246,250	617,387,830	384,540,270	1,253,174,350
Jefferson.....	1,170,450,614	529,566,731	582,256,805	2,282,274,150
Johnson.....	159,196,568	153,450,235	93,618,288	406,265,091
Knox.....	24,469,306	7,997,017	14,915,694	47,382,017
Laclede.....	108,392,500	113,581,640	86,254,395	308,228,535
Lafayette.....	100,956,136	122,678,125	81,279,416	304,913,677
Lawrence.....	109,822,760	117,241,810	83,952,600	311,017,170
Lewis.....	31,319,300	20,550,986	26,329,931	78,200,217
Lincoln.....	216,835,760	127,123,920	127,547,103	471,506,783
Linn.....	29,840,170	36,960,420	38,467,202	105,267,792
Livingston.....	35,967,030	65,671,235	34,617,080	136,255,345
McDonald.....	90,965,210	23,830,210	68,139,485	182,934,905
Macon.....	46,600,780	44,011,380	44,264,245	134,876,405

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County	Total Rural Lands	Total Incorporated Town Lots	Total Tangible Personal Property	Grand Total For County
Madison.....	42,636,620	25,798,880	23,988,405	92,423,905
Maries.....	48,204,150	13,673,180	23,614,552	85,491,882
Marion.....	63,363,060	137,081,180	94,098,215	294,542,455
Mercer.....	23,309,700	4,378,930	20,938,357	48,626,987
Miller.....	105,396,660	129,065,620	57,442,699	291,904,979
Mississippi.....	41,720,760	35,451,760	31,888,805	109,061,325
Moniteau.....	46,158,949	46,823,696	39,930,431	132,913,076
Monroe.....	43,869,626	20,001,700	27,123,265	90,994,591
Montgomery.....	60,834,180	43,348,130	30,003,073	134,185,383
Morgan.....	256,562,800	49,205,630	70,471,481	376,239,911
New Madrid.....	146,494,080	78,049,620	127,206,345	351,750,045
Newton.....	153,175,140	242,019,096	151,397,863	546,592,099
Nodaway.....	76,306,780	83,231,050	79,795,756	239,333,586
Oregon.....	31,441,496	12,385,336	21,759,177	65,586,009
Osage.....	83,226,450	16,287,830	38,335,151	137,849,431
Ozark.....	41,152,150	8,584,390	22,200,340	71,936,880
Pemiscot.....	41,910,190	50,846,032	37,252,699	130,008,921
Perry.....	82,135,339	78,881,607	81,839,339	242,856,285
Pettis.....	139,421,248	149,306,764	119,971,096	408,699,108
Phelps.....	102,877,400	145,797,015	89,446,211	338,120,626
Pike.....	64,154,795	42,117,030	50,641,563	156,913,388
Platte.....	253,220,727	915,681,616	307,552,806	1,476,455,149
Polk.....	87,997,960	70,422,150	54,318,404	212,738,514
Pulaski.....	106,733,230	104,005,340	52,360,013	263,098,583
Putnam.....	35,193,789	8,647,710	14,823,690	58,665,189
Ralls.....	68,916,677	25,103,530	47,101,020	141,121,227
Randolph.....	104,480,130	85,199,250	70,991,222	260,670,602
Ray.....	89,003,970	77,895,970	55,931,461	222,831,401
Reynolds.....	63,818,100	7,922,951	23,017,329	94,758,380
Ripley.....	40,513,827	13,128,680	17,124,974	70,767,481
St. Charles.....	1,251,870,830	3,900,805,130	960,907,566	6,113,583,526
St. Clair.....	42,006,086	12,000,300	22,388,374	76,394,760
St. Francois.....	112,000,020	240,209,760	115,846,290	468,056,070
Ste. Genevieve....	156,027,430	48,503,390	72,727,705	277,258,525
St. Louis.....	4,100,414,750	13,097,151,810	3,553,345,570	20,750,912,130
Saline.....	49,127,890	92,860,770	53,339,264	195,327,924
Schuyler.....	12,946,620	7,243,870	10,585,940	30,776,430
Scotland.....	20,348,080	8,604,390	14,267,654	43,220,124
Scott.....	69,877,350	161,729,290	103,090,910	334,697,550
Shannon.....	26,505,270	9,737,790	20,505,603	56,748,663
Shelby.....	30,035,439	19,557,916	22,646,629	72,239,984

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County	Total Rural Lands	Total Incorporated Town Lots	Total Tangible Personal Property	Grand Total For County
Stoddard.....	117,783,383	87,309,108	98,071,732	303,164,223
Stone.....	238,350,260	71,058,300	84,108,013	393,516,573
Sullivan.....	30,134,840	10,929,568	22,113,457	63,177,865
Taney.....	215,201,620	382,123,650	119,638,362	716,963,632
Texas.....	66,716,257	35,336,220	46,905,943	148,958,420
Vernon.....	68,352,125	63,495,569	58,188,658	190,036,352
Warren.....	170,140,016	150,768,434	80,084,471	400,992,921
Washington.....	74,603,462	17,003,422	37,781,306	129,388,190
Wayne.....	48,095,633	13,311,284	27,804,891	89,211,808
Webster.....	116,481,710	73,169,650	62,838,067	252,489,427
Worth.....	10,033,790	3,414,660	6,839,550	20,288,000
Wright.....	53,242,160	40,207,420	35,306,682	128,756,262
St. Louis City.....	0	2,784,558,700	1,047,946,221	3,832,504,921
TOTALS.....	\$18,491,531,919	\$43,462,953,221	\$16,959,005,958	\$78,913,491,098

It is therefore ordered that such percentage of increase and reduction be applied to the valuation of the real and tangible personal property, by classes, in the respective counties, as set forth in said schedule.

ATTEST:  
Sandy Wankum, Administrative Secretary

Bruce E. Davis, Chairman  
Sam D. Leake, Commissioner  
Jennifer Tidwell, Commissioner

## *State Tax Commission Annual Report - 2005*

### **CHAPTER VII**

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#### **PUBLIC UTILITY HEARINGS**

The Commission met and set dates for hearings relative to the original assessment for 2005 on the following classes of public utility distributable properties, to wit:

1. Tuesday, June 7, 2005.....9:30 a.m.  
Railroad Industry
2. Tuesday, June 7, 2005.....1:30 p.m.  
Electric Industry
3. Tuesday, June 7, 2005.....3:00 p.m.  
Airline Industry
4. Wednesday, June 8, 2005.....9:30 a.m.  
Telephone Industry
5. Wednesday, June 8, 2005.....1:30 p.m.  
Telecommunications Industry
6. Thursday, June 9, 2005.....9:30 a.m.  
Product/Liquid Pipeline Industry
7. Thursday, June 9, 2005.....1:30 p.m.  
Natural Gas Pipeline Industry

Having previously set the dates for discussion of the 2005 original assessment valuations on the distributable property of public utility companies operating in the State of Missouri, the Commission heard the following companies on the dates set below, to wit:

- |   |         |
|---|---------|
| Kansas City Southern.....                             | 6/07/05 |
| Represented by: John J. Hennessy                      |         |
| Burlington Northern & Santa Fe.....                   | 6/07/05 |
| Represented by: Jerry K. Clingan                      |         |
| Judy Cummings   |         |
| Union Pacific.....                                    | 6/07/05 |
| Represented by: Dave DeBar                            |         |
| Norfolk Southern.....                                 | 6/07/05 |
| Represented by: Michael K. Quinn                      |         |
| Ameren UE.....  | 6/07/05 |
| Represented by: Joe Meyer                             |         |
| Christine Cudney                                      |         |
| Tom Carron  |         |
| Aquila, Inc.....                                      | 6/07/05 |
| Represented by: Daniel Rippee                         |         |
| Steve Smith   |         |
| Kansas City Power & Light.....                        | 6/07/05 |
| Represented by: Shannon Green                         |         |
| Rick Stephens   |         |
| Empire District Electric.....                         | 6/07/05 |
| Represented by: Christine Broadwater                  |         |
| Jay Williams  |         |
| Missouri Telecommunications Industry Association..... | 6/08/05 |
| Represented by: Richard Telthorst                     |         |

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Alltel Missouri.....6/08/05  
    Represented by: Toby Reese  
Century Telephone.....6/08/05  
    Represented by: Toby Reese  
                    Bill May  
Southwestern Bell.....6/08/05  
    Represented by: Robert J. Fasl  
Sprint Companies.....6/08/05  
    Represented by: Hal Holmquist  
MCI.....6/08/05  
    Represented by: Bart Uze  
AT&T.....6/08/05  
    Represented by: Gary Wiggins  
Explorer Pipeline.....6/09/05  
    Represented by: Mike Reynolds  
                    John Davis  
Missouri Pipeline Company.....6/09/05  
    Represented by: B. J. Ludholz

# ***State Tax Commission Annual Report - 2005***

## **CHAPTER VIII**

THIS IS A COPY OF COMMISSION RULES.  
OFFICIAL RULES MAY BE FOUND AT 12 CSR 30,  
AND MISSOURI REGISTER.

Title 12 - DEPARTMENT OF REVENUE  
Division 30 - State Tax Commission  
Chapter 1 - General Organization

### **12 CSR 30-1.010 General Organization**

**PURPOSE:** This rule is to comply with the requirements of section 536.023(3), RSMo which requires each state agency to adopt as a rule a description of its organization and general courses and methods of its operation and the methods and procedures where the public may obtain information or make submissions or requests.

(1) The State Tax Commission supervises and directs assessment and taxation laws.

(A) The commission has the duty to exercise general supervision over all assessing officers of the state and over county boards of equalization. In the execution of its duties and powers, the commission shall call upon the attorney general or any prosecuting or circuit attorney in the state for assistance in the enforcement of all laws relating to the general property tax.

(B) The commission has the power to call an annual meeting of assessors. The commission has the duty each year to have one (1) member or a duly authorized representative visit officially the several counties of the state to inquire into the methods of assessment and taxation to ascertain whether assessment and revenue officers are faithfully discharging their duties as required by law.

(C) The commission has the duty to prescribe the form of all blanks and books that are used in the assessment and collection of the general property tax, except as otherwise provided by law.

(D) The commission has the duty to require from any officer in the state, on forms prescribed by the commission, (see 12 CSR 30-1.030) reports as shall enable the commission to ascertain the assessed and equalized value of all real and tangible personal property.

(E) The commission has the duty to raise or lower the assessed valuation of any real or tangible personal property of any individual, partnership, company or corporation in compliance with the laws of this state.

(F) The commission has the power to cause to be placed upon the assessment rolls, at any time during the year, property omitted from the tax rolls for any reason, and to correct errors on the assessment rolls.

(G) The commission has the duty to equalize the valuation of real and tangible personal property among the several counties of the state.

(2) The commission has the exclusive power of original assessment of railroads, bridges, telegraph, telephone, express companies, and other similar public utility companies and firms.

(3) The commission has the duty to investigate and hear taxpayer appeals from the local boards of equalization and to correct any assessment which is shown to be unlawful, unfair, improper, arbitrary or capricious.

(4) The commission has the duty to publish and distribute an annual report of the proceedings and decisions of the commission.

(5) The commission has the duty to certify the ratio of assessment to value in each county each year to the State Board of Education for utilization in the school aid formula.

(6) The commission has the power to appoint, by an order, agents and hearing officers whose duties shall be prescribed in the order, for the purpose of making any investigations, or the performance of other duties regarding any matters relating to taxation.

(7) The commission has the duty to investigate companies which have tangible personal property for lease, to cause property to be properly taxed.

(8) The State Tax Commission is located at 621 E. Capitol Ave., P.O. Box 146, Jefferson City, MO 65102-0146, (573) 751-2414.

Auth: sections 138.290, 138.380, 138.390, 138.395, 138.410, 138.415, 138.420, 138.440, 138.450, RSMo (1986) and 138.430 (Cum. Supp. 1989). Original rule filed September 15, 1976, effective January 13, 1977. Amended: Filed April 17, 1979, effective July 16, 1979. Rescinded and readopted December 13, 1983, effective March 12, 1984.

### **12 CSR 30-1.020 Meetings and Hearings**

**PURPOSE:** The purpose of this rule is to announce the time and place of meetings and hearings of the State Tax Commission.

(1) The principal office of the State Tax Commission is located at 621 East Capitol Avenue in Jefferson City. All general inquiries to the



## ***State Tax Commission Annual Report - 2005***

commission, cover letters, motions and other pleadings should be addressed to the Administrative Secretary, State Tax Commission of Missouri, P.O. Box 146, Jefferson City, Missouri, 65102-0146. All documents filed with the commission must be on eight and one-half by eleven inch (8 1/2" by 11") (letter size) paper.

(2) Regular meetings of the commission will generally be held in the hearing room of the commission during regular business hours, Monday through Friday, except legal holidays, for the purpose of conducting public business before the commission, and for the purpose of adopting or rejecting, by public vote, proposed decisions and orders in appeals taken under section 138.430, RSMo.

(3) Formal hearings before the commission will generally be held between 9:00 a.m. and 4:30 p.m., Monday through Friday, except legal holidays, in the county of which venue is located for the purpose of appellate review.

(4) Two (2) commissioners constitute a quorum for the transaction of business, the performance of any duty or the exercise of any duty or the exercise of any power of the commission.

Auth: section 138.430, RSMo (1986). Original rule filed December 13, 1976, effective June 11, 1977. Amended: Filed January 30, 1978, effective May 11, 1978. Amended: Filed April 12, 1979, effective July 16, 1979. Amended: Filed December 13, 1983, effective March 12, 1984. Amended: Filed April 23, 1984, effective September 14, 1984.

### **12 CSR 30-1.030 Forms**

**PURPOSE:** This rule sets for the forms utilized by the State Tax Commission in the assessment and collection of the general property tax.

(1) The forms prescribed by the commission to be used in an appeal to the State Tax Commission from the local board of equalization (12 CSR 30-3.010) are: STC Form 103 (5-86) (Complaint for Review of Assessment - Real Property); STC Form 104 (5-86) (Complaint for Review of Assessment - Personal Property); STC Form 106 (6-86) (Complaint for Review of Assessment - Manufacturers).

(2) The forms to be used in the reporting and collection of taxes on railroads and street railroads pursuant to Chapter 151, RSMo, include the following: Form 20A (10-89) (Railroad Aggregate Statement of Taxable Property); Form 20 (9-87) (Railroad Aggregate Statement of Taxable Property); Form 20, Schedule 1 (10-87) (Company Organization - General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 20, Schedule 3 (10-89) (Mileage of Road and Railway Statistics); Form 20, Schedule 3T (10-87) (Mileage of Road and Railway Statistics - Terminals); Form 20, Schedule 4 (10-88) (Main Track Mileage); Form 20, Schedule 5 (10-85) (Leased Equipment); Form 20, Schedule 6 (10-85) (Real/Personal Allocation); Form 20, Schedule 7 (10-85) (Comparative Balance Sheet); Form 20, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); Form 20, Schedule 17 (10-89) (Freight Line Company Mileage); Form 20, Schedule 18 (10-89) (Freight Line Company Credits); Form 20, Schedule 19 (9-99) (Previous Year's Assessment and Taxes); Form 50 (10-89) (Freight Line Company Aggregate Statement of Taxable Property); Form 50, Schedule 1 (10-89) (Company Organization - General Information); Form 30, Schedule 2 (9-97) (Freight Line Company Inventory of Rail Cars); Form 50, Schedule 4 (9-97) (Freight Line Company Allocation).

(3) The forms to be used for the reporting and collection of the private car tax pursuant to Chapter 152, RSMo, include the following: Form 10 (10-87) (Freight Line Company Report of Car Rental); Form 20, Schedule 4 (10-88) (Main Track Mileage); and Form 15 (10-87) (Railroad Company Report of Car Rentals).

(4) The forms to be used for the reporting and collection of taxes on bridge, express and public utility companies pursuant to Chapter 153, RSMo, include the following:

(A) Bridge Companies. Form 13 (10-85) (Bridge Company Aggregate Statement of Taxable Property); Form 13, Schedule 1 (10-85) (Company Organization - General Information).

(B) Telephone, Telecommunication and Telegraph Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization - General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3T (10-89) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6T (10-89) (Real/Personal Allocation); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); Form 30, Schedule 17 (10-85) (Distributable Real Property Owned in Fee).

(C) Electric Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization - General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3E (10-88) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6E (10-89) (Real/Personal Allocation - Page 1 of 2); Form 30, Schedule 6E (10-89) (Real/Personal Allocation - Page 2 of 2); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed

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Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 17 (10-85) (Distributable Real Property Owned in Fee);

(D) Natural Gas Pipeline Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization - General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3NG (9-87) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation - Page 1 of 3); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation - Page 2 of 3); Form 30, Schedule 6NG (10-89) (Real/Personal Allocation - Page 3 of 3); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 18 (10-85) (Pipe Statistics); and

(E) Fluid Pipeline Companies. Form 30 (11-86) (Aggregate Statement of Taxable Property); Form 30, Schedule 1 (9-87) (Company Organization - General Information); Form 30, Schedule 2 (10-89) (Taxation by States); Form 30, Schedule 3 (9-87) (Allocation Factors); Form 30, Schedule 3FP (9-87) (Supplemental Information); Form 30, Schedule 4 (10-85) (Mileage by Line); Form 30, Schedule 5 (10-85) (Leased Equipment); Form 30, Schedule 6FP (10-89) (Real/Personal Allocation); Form 30, Schedule 7 (10-85) (Comparative Balance Sheet); Form 30, Schedule 8 (10-85) (Comparative Income Statement); Form 30, Schedule 9 (10-85) (Capital Stock); Form 30, Schedule 10 (10-88) (Long Term Debt); Form 30, Schedule 11 (10-85) (Non-Operating Property in Missouri); Form 30, Schedule 12 (10-87) (Total of County's Locally Assessed Property); Form 30, Schedule 13 (11-86) (County Apportionment); Form 30, Schedule 14 (11-86) (Local Assessments); Form 30, Schedule 15 (9-87) (Real Estate Information); Form 30, Schedule 16 (11-85) (Motor Vehicle Information); and Form 30, Schedule 18 (10-85) (Pipe Statistics).

(5) The forms to be used for the reporting and collection of taxes on aircraft pursuant to Chapter 155, RSMo, include the following: Form 12 (10-85) (Aggregate Statement of Taxable Property); Form 12, Schedule 1 (10-85) (Aircraft Inventory Information); Form 12, Schedule 2 (10-85) (Aircraft Allocation).

Auth: sections 137.930, 138.430, 151.020, 153.030 and 155.020, RSMo (1994), 138.430, RSMo (Cum. Supp. 1989) and 155.020, RSMo (Cum. Supp. 1990). Original rule filed February 8, 1983, effective May 12, 1983. Emergency amendment filed December 13, 1983, effective December 24, 1983, expired March 15, 1984. Amended: Filed December 13, 1983, effective March 12, 1984. Emergency rule and rescission filed November 15, 1989, effective December 31, 1989, expired February 2, 1990. Rescinded and readopted: Filed November 15, 1989, effective February 25, 1990. Amended: Filed November 3, 1999, effective May 30, 2000.

### **Title 12 - DEPARTMENT OF REVENUE Division 30 - State Tax Commission Chapter 2 - Original Assessment**

#### **12 CSR 30-2.011 Completion of Forms by Assessors to be Used in Original Assessment by the State Tax Commission**

**PURPOSE:** This rule sets forth procedures to be used by assessors in the completion of forms for original assessment by the commission.

(1) Unless otherwise provided, each assessor in the state shall estimate on Form 30, Schedule 14 the market value of property owned by each railroad, telegraph, telephone, express company and other similar public utility corporations, companies and firms (afterwards referred to as company) doing business within his/her jurisdiction.

(2) Each assessor in the state shall provide a breakdown of the market value and assessment of real estate held by each company within his/her jurisdiction on Form 30, Schedule 15.

(3) Each assessor in the state shall provide a breakdown of the market value and assessment of motor vehicles held by each company within his/her jurisdiction on Form 30, Schedule 16.

(4) These forms shall be completed by each assessor per the attendant instructions and returned to the respective company, county clerk, and the state tax commission on, or before April 20 of each year.

Auth: sections 138.320, 138.420(1) and (2), RSMo (1994). Original rule filed: December 13, 1983, effective March 12, 1984. Emergency amendment filed November 14, 1989, effective December 31, 1989, expired February 2, 1990. Amended: Filed November 14, 1989, effective February 25, 1990.

#### **12 CSR 30-2.015 Utility Property to be Assessed Locally and by the State Tax Commission**

**PURPOSE:** This rule sets forth that railroad and utility property which is to be assessed by the local assessor and that property which is originally assessed by the state tax commission.

(1) The real and tangible personal property of water companies, gas distribution companies, cable television companies and rural electric cooperatives is to be assessed by the local assessor for ad valorem tax purposes.

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- (2) The real and tangible personal property of railroad companies is to be assessed as follows for ad valorem tax purposes:
- (A) The local assessor will assess -
    - 1. Construction work in progress;
    - 2. Materials and supplies;
    - 3. Motor vehicles;
    - 4. Office furniture, office equipment, office fixtures;
    - 5. Office buildings, warehouses;
    - 6. Roundhouses, workshops;
    - 7. Land and buildings not assessed as distributable property; and
    - 8. Communication equipment not used in the movement of passengers and freight; and
  - (B) The state tax commission will originally assess -
    - 1. Rail, ballast, ties, switches, switching equipment;
    - 2. Roadbed, superstructure, bridges, trestles, culverts;
    - 3. Railroad right-of-way, leased railroad lines, depots, water tanks and turntables;
    - 4. Rolling stock, engines, hand cars;
    - 5. Communication equipment used in the movement of passengers and freight; and
    - 6. Any other property used directly in the movement of passengers and freight.
- (3) The real and tangible personal property of telephone and telegraph companies is to be assessed as follows for ad valorem tax purposes:
- (A) The local assessor will assess -
    - 1. Motor vehicles;
    - 2. Construction work in progress;
    - 3. Materials and supplies;
    - 4. Office furniture, office equipment, office fixtures;
    - 5. Office buildings and land;
    - 6. Land held for future use;
    - 7. Buildings used predominantly to house local property and land;
    - 8. Workshops, warehouses and land; and
    - 9. Work equipment and other general equipment; and
  - (B) The state tax commission will originally assess -
    - 1. Central office equipment;
    - 2. Station apparatus and station connections;
    - 3. Large private branch exchanges;
    - 4. Poles, lines, cable, wire, conduit, easements therefor and rights-of-way;
    - 5. Microwave towers and sites;
    - 6. All buildings used predominantly for housing distributable equipment and land associated with the buildings; and
    - 7. Any other equipment directly used in the provision of telephone or telegraph service.
- (4) The real and tangible personal property of pipeline companies is to be assessed as follows for ad valorem tax purposes:
- (A) The local assessor will assess -
    - 1. Motor vehicles;
    - 2. Construction work in progress;
    - 3. Materials and supplies;
    - 4. Office furniture, office equipment, office fixtures;
    - 5. Land held for future use;
    - 6. Communication equipment not used for control of the movement of gaseous or liquid products;
    - 7. Workshops, office buildings, warehouses, storage tanks, loading and unloading facilities; and
    - 8. Land associated with other locally assessed property ; and
  - (B) The state tax commission will originally assess -
    - 1. Field lines, line pipe and fittings;
    - 2. Compressor station equipment and buildings;
    - 3. Pumping equipment and buildings;
    - 4. Measuring and regulating equipment and housing buildings;
    - 5. Communication equipment used for control of transportation of gas or liquid products; and
    - 6. Land and right-of-way associated with other distributable property.
- (5) The real and tangible personal property of electric companies is to be assessed as follows for ad valorem tax purposes:
- (A) The local assessor will assess -
    - 1. Motor vehicles;
    - 2. Construction work in progress;
    - 3. Materials and supplies;
    - 4. Office furniture, office equipment, office fixtures;

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5. Coal piles, nuclear fuel;
6. Land held for future use;
7. Workshops, warehouses, office buildings and generating plant structures;
8. Communication equipment not used for control of generation and distribution of power;
9. Roads, railroads and bridges;
10. Reservoirs, dams and waterways; and
11. Land associated with other locally assessed property and all generating plant land; and

- (B) The state tax commission will originally assess -
1. Boiler plant equipment, turbogenerator units and generators;
  2. Station equipment;
  3. Towers, fixtures, poles, conductors, conduit transformers, services and meters;
  4. Substation equipment, fences;
  5. Right-of-way;
  6. Reactor, reactor plant equipment, cooling towers;
  7. Communication equipment used for control of generation and distribution of power; and
  8. Land associated with such distributable property.

Auth: sections 138.410, 138.420 and Chapters 151 and 153, RSMo (1994). Original rule filed December 16, 1985, effective May 11, 1986.

### 12 CSR 30-2.016 Allocation of Unit Value

PURPOSE: This rule sets forth a precise method for the allocation of the unit value of all originally assessable companies operating in Missouri.

(1) The unit value of the following originally assessable companies operating in Missouri will be allocated to Missouri using the schedule of accounts as prescribed on the commissions' Aggregate Statement of Taxable Property in accordance with the factors set forth in this rule:

(A) Bridge Companies. The valuation allocated to Missouri should be based on the following factor:

1. The ratio of linear feet of the bridge and its approaches within the state to the entire length of the bridge and its approaches.

(B) Electric Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of total gross plant in service, total net plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors of the electric company. These factors are assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	30%;
B. Net plant in service	30%;
C. Total operating revenues and	20%;
D. Net operating income	20%;

(C) Natural Gas Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, net plant in service and miles of pipe (inch equivalent) within the state to the aggregate amount of these factors of the natural gas pipeline company. These factors are assigned the following percentage weights for the 1998 tax year:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	43%;
B. Net plant in service and	43%;
C. Miles of pipe (inch equivalent)	14%;

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	45%;
B. Net plant in service and	45%;
C. Miles of pipe (inch equivalent)	10%.

(D) Products and Liquid Pipeline Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. Ratios of gross plant in service and miles of pipe (inch equivalent) and barrel miles within the state to the aggregate amount

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of these factors of the company. These factors are assigned the following percentage weights for the 1998 tax year:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service and	60%;
B. Miles of pipe (inch equivalent)	15%;
C. Barrel Miles	25%

Beginning in the 1999 tax year, the factors will be assigned the following percentage weights:

<u>Factor</u>	<u>Weight</u>
A. Gross plant in service	60%;
B. Miles of pipe (inch equivalent) and	10%;
C. Barrel Miles	30%.

(E) Railroad Companies. The valuation allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the railroad company;
2. Ratio of locomotive and car miles within the state to the total locomotive and car miles of the railroad company;
3. Ratio of railway operating revenue within the state to the total railway operating revenue of the railroad company;
4. Ratio of ton miles of revenue freight within the state to total ton miles of revenue freight of the railroad company;
5. Ratio of revenue freight tons originating and terminating within the state to the total revenue freight tons originating and terminating of the railroad company; and
6. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the railroad company;

(F) Terminal Railroad Companies. The value allocated to Missouri should be based on an arithmetic mean of the following ratios:

1. Ratio of operated mileage (excluding trackage rights) within the state to the total operated mileage of the terminal railroad company; and
2. Ratio of undepreciated investment in road within the state to the total amount of undepreciated investment in road of the terminal railroad company.

(G) Telecommunications Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amounts of these factors for the telecommunications company. The factors are assigned the following percentage weights:

<u>Factors</u>	<u>Weight</u>
A. Gross plant in service	60%;
B. Total operating revenues and	20%;
C. Net operating income	20%;

(H) Telephone Companies. The valuation allocated to Missouri should be based on the following factors and percentage weights:

1. The ratios of gross plant in service, total operating revenues and net operating income within the state to the aggregate amount of these factors for the telephone company. These factors are assigned the following percentage weights:

<u>Factors</u>	<u>Weight</u>
A. Gross plant in service	60%;
B. Total operating revenues	20%;
C. Net operating income	20%;

(I) Private Car Companies. The valuation allocated to Missouri should be based on the following ratios:

1. Ratio of total mileage within the state to the total mileage of the private car company;
2. Ratio of total loaded mileage within the state to the total loaded mileage of the private car company; and
3. Ratio of time spent within the state to the total annual time of the private car company.

Auth: sections 138.420, 151.030 and 151.060, RSMo (1994). This rule was previously filed as 12 CSR 30-1.016. Original rule filed December 2, 1986, effective June 11, 1987. Amended: Filed September 15, 1987, effective December 31, 1987. Emergency amendment filed November 14, 1989, effective December 31, 1989, expired February 2, 1990. Amended: Filed November 14, 1989, effective February 25, 1990. Amended: Filed May 14, 1993; effective January 13, 1994. Amended: Filed May 13, 1997, effective November 30, 1997.

12 CSR 30-2.017 De Minimis Levels of Assessed Valuation of Private Car Companies

(Rescinded May 30, 2000)

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Auth: sections 137.022 and 137.023, RSMo (1994). Original rule filed May 17, 1994, effective September 30, 1994. Rescinded: Filed Sept. 20, 1999, effective May 30, 2000.

### **12 CSR 30-2.018 Method of Adminstrating the **Ad Valorem** Taxation of the Private Railcar Industry**

**PURPOSE:** This rule sets forth the precise method of administrating the **ad valorem** tax for the private railcar industry.

- (1) The commission will determine the statewide average rate of property taxes levied for the preceding year from reports filed by the railroad and street railway companies operating within the state. This information will be filed with the Director of Revenue along with the current year's taxable distributable assessed valuation of each freight line company on or before the first of October. In addition, this report shall include the current total main line track mileage of the railroad and street railway companies within each county to the aggregate total of the state. This report will also include the following information:

- (A) Name and mailing address of each freight line company;
- (B) Assessed valuation of the distributable property for each freight line company;
- (C) Statewide average rate of property taxes levied the preceding year; and
- (D) Amount of **ad valorem** tax due from each freight line company.

Authority: sections 137.1018 and 137.1021, RSMo Supp. 1999. Original rule filed Sept. 20, 1999, effective May 30, 2000.

### **12 CSR 30-2.021 Original Assessment by State Tax Commission and Appeals**

**PURPOSE:** This rule sets a precise method for appealing final decisions of the State Tax Commission as regards public utilities and those taxpayers coming under the original assessment of the commission.

- (1) Every railroad, telegraph, telephone, express company, and other similar public utility corporations, companies, and firms (afterwards referred to as company) doing business in Missouri, unless otherwise provided, shall proceed before the State Tax Commission as follows:

(A) Each company shall file its report with the State Tax Commission on or before April 1 of each year. Upon receipt of the report the commission shall certify a tentative assessment to the company. The commission shall set a date upon which an informal hearing will be conducted for the company. At the hearing, the company shall be permitted to submit to the commission evidence and exhibits indicative of the value of the subject property;

(B) Subsequent to the proceedings set out in subsection (1)(A), the commission shall certify a final assessment to the company. Upon receipt of the final assessment, the company, if dissatisfied, shall file a petition for a rehearing, which shall be decided as a contested case, after hearing on the record;

(C) The petition shall be directed to the State Tax Commission. It shall state that the appeal is from the original assessment entered by the commission; the date of the assessment; the name of the taxpayer appealing; the business address of the taxpayer to which notice of hearing may be mailed; a brief statement of why the commission should change or modify the original assessment; and a brief statement of the relief to which complainant may feel entitled. The petition shall be sworn to by the complainant or his/her attorney;

(D) The petition for rehearing shall be filed not more than thirty (30) days after the company receives notice of the original assessment. The petition shall be served upon the commission by delivery, personally, to any commissioner or to the secretary of the commission, or by registered mail, postage prepaid, addressed to the State Tax Commission at Jefferson City. If personal service is made, it may be proven by the affidavit of any person competent to testify or by the official certificate of any officer authorized under the laws of Missouri to execute process. If the petition is served by mail, it shall be filed as of the date of its delivery by the postal authorities, to the office of the State Tax Commission in Jefferson City, Missouri;

(E) Discovery in appeals shall be as in other contested cases pursuant to 12 CSR 30-3.040;

(F) An assistant attorney general will assist the commission at the hearing and in preparing the decision. The commission's staff attorneys will assist commission staff in presentation of the case; and

(G) The State Tax Commission shall set the matter for hearing at the office of the State Tax Commission, Jefferson City, Missouri, within a reasonable time after that, and notify the complainant and the proper state officer of the date. The notice shall be given to the complainant by first-class mail, postage prepaid, addressed to the complainant's place of business as given on the petition filed.

Auth: section 138.420, RSMo (1994). Original rule filed December 13, 1983, effective March 12, 1984.

Title 12 - DEPARTMENT OF REVENUE  
Division 30 - State Tax Commission  
Chapter 3 - Local Assessment of Property  
and Appeals from Local Boards of Equalization

### **12 CSR 30-3.001 Two-Year Assessment Cycle**

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**PURPOSE:** This rule establishes the method assessors shall use to determine assessed value of real property under the two-year assessment cycle.

(1) The assessed value of real property shall be calculated by determining its true value in money on January 1 of each odd-numbered year. The value shall remain the same for the subsequent even-numbered year unless there has been new construction or property improvements between January 1 of the odd-numbered year and January 1 of the following even-numbered year.

(2) In those instances in which new construction or property improvements have occurred between January 1 of an odd-numbered year and January 1 of an even-numbered year, the true value in money of the property as newly constructed or improved shall be determined as of January 1 of the odd-numbered year.

(A) The valuation of the property shall take into consideration the new construction or property improvements and shall assign to that new construction or property improvements the value which would have been attributed to new construction or improvements on January 1 of the odd-numbered year as though they have existed on that date.

(B) Examples.

1. On January 1, 1991, the subject property is a five (5) acre vacant lot. On December 1, 1991, construction of a strip shopping center is completed. For the 1992 tax year, the assessed value is calculated by determining the true value in money of a shopping center of the same size, construction, location and use as the subject property as of January 1, 1991, and multiplying that amount by the appropriate statutory assessed value percentage.

2. On January 1, 1991, the subject property is a three (3) bedroom ranch style house with thirteen hundred (1,300) square feet. On August 1, 1991, the addition of a second story and seven hundred (700) square feet is completed. For the 1992 tax year, the assessed value is calculated by determining the true value in money of a two (2) story, two thousand (2,000) square foot residence of the same construction and location as the subject as of January 1, 1991, and multiplying that amount by the appropriate statutory assessed value percentage.

(3) A property improvement consists of any change to the physical characteristics of the property, whether that change is one that causes an increase or a reduction in value. Changes in zoning, neighborhood conditions or economic conditions which directly or indirectly affect the property will not warrant a change in the assessed value for the even-numbered year.

(A) Examples.

1. Assuming value is affected, a change in the assessed value for the 1992 tax year is warranted (see paragraph (2)(B)2.).

2. On January 1, 1991, the subject property is a three (3) bedroom ranch style house with thirteen hundred (1,300) square feet. On December 1, 1991, the house burns to the ground. A change in the assessed value for the 1992 tax year is warranted.

3. On January 1, 1991, the subject property is a five (5) acre vacant lot zoned agricultural. On December 1, 1991, the property is rezoned commercial. No new construction is added to the property. A change in the assessed value for the 1992 tax year is not warranted.

4. On January 1, 1991, the subject property is a three (3) bedroom ranch style house located on ten (10) acres of land in the rural area of the county. On December 1, 1991, the county began operation of a landfill on property adjacent to the subject property. The location and operation of the landfill negatively affect the value of the subject property. A change in the value for the 1992 tax year is not warranted.

5. On January 1, 1991, the subject property is a three (3) bedroom ranch style house with thirteen hundred (1,300) square feet which is twenty (20) years old. On January 1, 1992, the subject property is twenty-one (21) years old. It is generally recognized in the appraisal of property that as property ages it physically deteriorates and it may be necessary to make a deduction for physical depreciation under the cost approach to value. A change in value for the 1992 tax year is not warranted.

(4) The examples used in this rule are by way of illustration only and not to be deemed to be the only instances to which this rule applies.

Auth: sections 137.115, RSMo (Cum. Supp. 1992) and 138.320, RSMo (1986). Original rule filed May 14, 1991, effective October 31, 1991.

12 CSR 30-3.005. Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle

**PURPOSE:** This rule establishes how appeals of the assessment of real property to the local boards of equalization are to be accomplished under the two-year assessed value cycle and to ensure that the commission's authority to render decisions and orders in appeals from local boards of equalization is not compromised at the local level.

(1) Appeals to the Local Board of Equalization in Odd-Numbered Years. Appeals to the local board of equalization in odd-numbered years from assessments placed on real property by the county assessor shall be made by the aggrieved taxpayer in the manner required by law.

(2) Appeals to the Local Board of Equalization in Even-Numbered Years.

(A) If a taxpayer did not file an appeal of an assessment of real property from the local board of equalization to the State Tax Commission in the odd-numbered year, the appeal to the local board of equalization in the even-numbered year shall be made by the

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aggrieved taxpayer in the manner required by law.

(B) If a taxpayer did file an appeal of an assessment of real property from the local board of equalization to the State Tax Commission in the odd-numbered year, the local board of equalization shall accept as duly filed appeal of the assessment in the even-numbered year, a notice from the State Tax Commission to the county clerk that an appeal of the odd-numbered year's assessment is presently pending before the State Tax Commission. This notice shall constitute the filing of an appeal in writing to the local board of equalization on behalf of the taxpayer. The local board of equalization shall hear and decide an appeal in the same manner it would hear and decide other appeals to it. The notice filed by the State Tax Commission on behalf of the taxpayer shall be filed before April 1 of the even-numbered year.

(3) Nothing in this rule shall prevent a taxpayer from filing an appeal of the assessment of real property on his/her own behalf in the even-numbered year, from dismissing an appeal before the local board of equalization filed on his/her behalf by the State Tax Commission, or from appearing and presenting evidence at a hearing on his/her appeal at the local board of equalization.

Auth: sections 137.115.1, 138.060.1, 138.431.3, RSMo (Cum. Supp. 1992) and 137.275 and 137.385, RSMo (1986). Original rule filed May 14, 1991, effective October 31, 1991.

### **12 CSR 30-3.010 Appeals from the Local Board of Equalization**

**PURPOSE:** This rule informs the local taxpayer of his/her right to protest by complaint or appeal an assessed value which s/he feels is unlawful, unfair, improper, arbitrary or capricious and the procedure for filing these complaints or appeals.

(1) Every owner of real property or tangible personal property shall have the right to appeal from the decision of the local board of equalization, upon compliance with the following rules:

(A) This appeal shall be initiated by filing a complaint on forms prescribed by this commission and directed to the State Tax Commission. No complaint will be accepted unless on forms prescribed by this commission; provided, that any complainant may attach to commission forms any additional written pleading deemed appropriate by complainant. The complaint shall specify the name of the complainant; the business address of the complainant or an attorney to whom notice of hearing may be mailed; the legal description of the real property or the complete description of the tangible personal property at issue; a brief statement of the grounds upon which the assessment of the property is claimed to be unlawful, unfair, improper, arbitrary or capricious; a statement that the complainant had appealed to the proper local board of equalization; a statement of the relief to which complainant may feel entitled; if required under 12 CSR 30-3.025(3), a verified statement which states facts tending to demonstrate that the commission should reconsider the appropriateness of the value in the even-numbered year; and other information as shall be requested upon the commission forms;

(B) A complaint appealing a property assessment in counties of the first class, counties of charter government and the City of St. Louis shall be filed not later than August 15 or within thirty (30) days of the decision of the board of equalization, whichever is later. In all other counties, the complaint shall be filed not later than September 30 or within thirty (30) days of the decision of the board of equalization, whichever is later;

1. In any county or the City of St. Louis where the assessor fails to notify the owner of the property, or the predecessor in title or interest, of an initial assessment or an increase in assessment from the previous year, prior to the deadline for filing an appeal to the board of equalization, the owner may appeal directly to the State Tax Commission. Appeals under this paragraph shall be filed within thirty (30) days after a county official mailed a tax statement or otherwise first communicated the assessment or the amount of taxes to the owner or on or before December 31 of the tax year in question, whichever is later. Proof of late notice shall be attached to, or set forth in, the complaint.

2. A property owner who, due to lack of notice, files an appeal directly with the State Tax Commission after tax statements are mailed shall pay his or her taxes under protest pursuant to the requirements of section 139.031.1, RSMo, and the county collector shall upon receiving either the payment under protest or the notice specified in section 140.430, RSMo, impound all portions of taxes which are in dispute. Payment of taxes without a section 139.031.1, RSMo protest and prior to the time when the State Tax Commission's notice under section 138.430.4, RSMo is received by the county collector, will result in disbursement of taxes and dismissal of complainant's appeal;

(C) Any complaint shall be served upon the State Tax Commission personally to any commissioner or to the administrative secretary of the commission, by certified, registered, regular, private carrier service mail or electronic transmission addressed to the State Tax Commission in Jefferson City. For purposes of this rule, electronic transmission shall mean facsimile transmission or e-mail.

1. If personal service is made, it may be proven by the affidavit of any person competent to testify, or by the official certificate of any officer authorized under the laws of Missouri to execute process. In determining whether complaints personally served are filed within the time prescribed by law, the date on which personal service is obtained shall be deemed to be the date the complaint is filed with the commission.

2. In determining whether complaints are filed within the time prescribed by law, the complaints may be transmitted to the commission by registered, certified, or regular mail or by private carrier service. Complaints filed by registered or certified mail shall be deemed filed with the commission as of the date deposited with the United States Postal Service. Complaints filed by private carrier service shall be deemed filed as of the date shown by the record of the mailing. Complaints filed by regular or metered mail shall be deemed filed on the date of post office cancellation; or three (3) days before the date the commission receives the complaints if there is no dated post office cancellation.

3. In determining whether complaints filed by electronic transmission are filed within the time prescribed by law, complaints so filed shall be deemed filed with the commission as of the date the electronic transmission is received by the commission. A



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complaint filed by electronic transmission shall have the same effect as the filing of an original document and an electronic signature shall have the same effect as an original signature;

(D) Two (2) copies of the complaint shall be filed with the commission, one (1) copy of which will be forwarded to the assessor with notice of institution of the proceedings to review assessment; and

(E) The State Tax Commission, upon the filing of the complaint, shall set the matter for hearing at the office of the county court at the county seat, or at another place in the county of assessment, as the commission considers convenient, and notice of the hearing shall be given in the manner provided by law.

(2) On any appeal taken to the commission from the local board of equalization, a natural person may represent him/herself in the proceedings before the commission. The county assessor, but not a deputy, may represent his/her office in such proceedings. All others must appear through an attorney licensed to practice law in Missouri or in another jurisdiction.

(A) Any person who signs a pleading or brief, or who enters an appearance at a hearing for an entity or another person, by an act expressly represents that s/he is authorized to so act, and that s/he is a licensed attorney at law in this state or his/her state of residence.

(B) Any attorney, not licensed in this state but who is a member in good standing of the bar of any court of record, may be permitted to appear and participate in a particular case before the commission under the following conditions: The visiting attorney shall file with his/her initial pleading a statement identifying each court of which s/he is a member of the bar and certifying that neither s/he nor any member of his/her firm is disqualified from appearing in any such court. Also, the statement shall designate some member of the Missouri Bar having an office in Missouri as associate counsel. This designated attorney shall enter his/her appearance as an attorney of record.

(3) When a lawyer is a witness for his/her client, except as to merely formal matters, s/he should leave the trial of the case to other counsel. Except when essential to the ends of justice, a lawyer should avoid testifying before this commission in behalf of his/her client.

(4) The commission shall make arrangements to have all hearings in appeals from the local boards of equalization suitably recorded and preserved.

(5) The fundamental rules of evidence will apply at hearings before the commission.

(6) In computing any period of time prescribed or allowed by these rules, by order of the commission, or by any applicable statute, the day of the act, event, or default after which the designated period of time begins to run is not to be included. The last day of the period so computed is to be included, unless it is a Saturday, Sunday or a legal holiday, in which event the period runs until the end of the next day which is neither a Saturday, Sunday nor a legal holiday. When the period of time prescribed or allowed is less than seven (7) days, intermediate Saturdays, Sundays and legal holidays shall be excluded in the computation.

(7) When by these rules or by a notice given thereunder or by order of the commission an act is required or allowed to be done at or within a specified time, the commission for cause shown may at any time in its discretion 1) with or without motion or notice order the period enlarged if request is made before the expiration of the period originally prescribed or as extended by previous order or 2) upon notice and motion made after the expiration or the specified period permit the act to be done where the failure to act was the result of excusable neglect; but the commission may not extend the time for taking any action under rules 12 CSR 30-2.021(1)(A); 12 CSR 30-3.021(1)(C); 12 CSR 30-3.005 - Appeals of the Assessment of Real Property to the Local Board of Equalization Under the Two-Year Assessed Value Cycle; 12 CSR 30-3.010 - Appeals from the Local Board of Equalization; 12 CSR 30-3.020 - Intervention; or 12 CSR 30-3.025 - Collateral Estoppel;

(8) Any complaint, correspondence, routine motion or application for review shall be accepted for filing by electronic transmission. Electronic filings received by the commission before 5:00 p.m. of a regular workday are deemed filed as of that day. Filings received after 5:00 p.m. are deemed filed on the next regular commission workday. Time of receipt is determined by the commission's facsimile machine or computer. The time when transmission began shall be used to determine if transmission occurred prior to 5:00 p.m. If a document is not received by the commission or if it is illegible, it is deemed not filed. Risk of loss in transmission, receipt or illegibility is upon the party transmitting and filing by electronic transmission. The person filing a complaint, correspondence, motion, application for review or other filing by electronic transmission shall retain the signed filing and make it available upon order of the commission.

Auth: section 138.430, RSMo (2000). This rule previously was filed as 12 CSR 30-2.030. Original rule filed December 13, 1983, effective March 12, 1984. Amended: Filed April 21, 1988, effective September 11, 1988. Rescinded and readopted: Filed May 14, 1991, effective October 31, 1991. Amended: Filed August 23, 1995, effective January 30, 1996. Rescinded and readopted: Filed June 12, 2002, effective November 30, 2002. Amended: Filed October 7, 2004, effective May 30, 2005.

### **12 CSR 30-3.015. Orders of the Commission Under the Two-Year Assessed Value Cycle**

**PURPOSE:** This rule establishes the procedure for implementing commission decisions under the two-year assessed value cycle for real property.

(1) In an appeal to the commission from the local board of equalization, the decision and order issued by the commission shall set the assessed value of the real property which is the subject of the appeal for both the first year of the two (2)-year cycle (odd-numbered year) and the second year of the two (2)-year cycle (even-numbered year), unless one (1) of the following conditions are met:

(A) The taxpayer did not file an appeal of his/her assessment to the commission in the odd-numbered year; or

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(B) At the hearing before the commission or one (1) of its hearing officers on the appeal of the odd-numbered year's assessment, the assessor or the taxpayer presents evidence which shows that there has been new construction or property improvements to the subject property as defined in 12 CSR 30-3.001 during the odd-numbered year.

(2) A decision and order issued by the commission which sets the assessed value of a property for both years of the two (2)-year cycle shall be implemented for the even-numbered year as follows:

(A) If the decision and order is issued and becomes final prior to the assessor returning the assessor's book for the even-numbered year to the county governing body, the assessor shall enter the assessed value as determined by the commission into the assessor's book;

(B) If the decision and order is issued and becomes final after the assessor returns the assessor's book for the even-numbered year to the county governing body but before the local board of equalization issues a decision on an appeal of the assessment to it in the even-numbered year, the local board of equalization shall issue its decision based on the assessed value as determined by the commission; and

(C) If the decision and order is issued and becomes final after the local board of equalization issues a decision on an appeal of an assessment to it in the even-numbered year, if the assessed value is changed by the commission, the county clerk shall enter the assessed value as determined by the commission in the supplemental tax book of the county for the even-numbered year.

Auth: sections 137.115.1 and 138.431.3, RSMo (Cum. Supp. 1992). Original rule filed May 14, 1991, effective October 31, 1991.

### **12 CSR 30-3.020 Intervention**

**PURPOSE:** This rule establishes the procedure for nonparties to appear and be heard and to intervene.

(1) All persons affected or liable to be affected by review by the commission of any assessment, whether or not they are made parties to the appeal by intervention, may submit a memorandum setting forth their position on the issue(s) in the given appeal, and serve a copy of same upon counsel for the parties or upon the parties if there is no counsel. However, nonparties are not entitled to notice of hearings and decisions, except as provided generally by section 610.020, RSMo, unless they are made designated persons by the complainants as provided by section 536.067(3), RSMo. Nonparties are not entitled to take depositions, nor entitled to the issuance of subpoenas nor to introduce exhibits, testify, or cross-examine witnesses..

(2) Any person may apply for leave to intervene in any contested case before the commission by serving a motion for leave to intervene upon all then existing parties and upon the commission. The motion shall state the grounds for it and whether the applicant is seeking to intervene on behalf of the complainant or the respondent. The motion shall be filed within sixty (60) days of the time of the notice of institution of the case. Oral argument will be scheduled by the commission on the motion only if there is a written objection to the intervention filed by any party not later than fifteen (15) days after the filing of the motion to intervene. Upon its own motion, the commission, in any case, may order that oral argument be had on the issue of the proposed intervention. A separate motion must be filed for each contested case in which an applicant seeks to intervene.

(3) An applicant may be granted permission to become an intervenor based upon a balancing of the nature and the extent of the interest of all of the complainants, respondents, intervenors and applicants in the appeal. For example, in the case of an appeal filed pursuant to section 138.430, RSMo, the commission may grant an applicant the status of intervenor based upon the following five (5) interests if they are found to weigh in balance in favor of the applicant:

(A) Substantially all of the applicant's operating revenues are derived from ad valorem tax revenues;

(B) If the decreases in assessed valuation paid by the complainants and against which the tax rate established by the applicant will be applied are granted by the commission, then decreases in assessed valuation will reduce the tax revenues available for distribution to the applicant;

(C) A reduction in the tax revenues will have a direct and immediate impact upon the applicant;

(D) The respondent, an existing party, may not adequately represent the interests of the applicant; and

(E) The complainants will not be prejudiced by intervention nor will they be precluded from protecting or asserting their interest in decreases in assessed valuation.

(4) For the purpose of this rule, person is defined as provided by section 1.020, RSMo.

Auth: sections 138.430 and 536.063(1), RSMo (1986) and Article X, section 14, Missouri Constitution 1945. This rule was previously filed as 12 CSR 30-2.050. Original rule filed December 13, 1983, effective March 12, 1984. Amended: Filed October 7, 2004, effective May 30, 2005.

### **12 CSR 30-3.025 Collateral Estoppel**

**PURPOSE:** This rule explains when a taxpayer may ask the commission to review a local assessment of real property.

(1) For the purpose of appeal under 12 CSR 30-3.010, each year's tax assessment shall constitute a separate cause of action which the

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taxpayer may appeal. The value of the subject property will be determined by the method set out in 12 CSR 30-3.001.

(2) Except as set in section (3), the taxpayer shall be allowed to litigate the issue of the assessed valuation of the subject property only once in each two (2)-year assessment cycle established by section 137.115, RSMo. For purposes of this rule, "taxpayer", unless more specifically described, shall mean the owner or holder of the property which is the subject of the appeal and the successor in title or interest of such owner or holder. "Litigate the issue of assessed valuation" shall mean prosecute an appeal to either a final decision on the merits or to a stipulation resolving the appeal. The assessed value established by the commission for the odd-numbered year shall also be the assessed value for the following even-numbered year.

(A) The commission shall determine the appropriate assessed value of the subject property based on economic conditions present in the market on January 1 of the odd-numbered year and shall resolve all issues presented in the appeal for the odd-numbered year.

(B) Except in those instances in section (3) when the taxpayer is allowed to litigate the issue of assessed value in the even-numbered year, the commission shall rule summarily on the appeal filed for the even-numbered year using the assessed value so established for the previous odd-numbered year.

(3) The taxpayer may be allowed to litigate the issue of assessed valuation of the subject property more than once in each two (2)-year assessment cycle if a verified statement filed with his/her appeal states facts which demonstrate that the commission should reconsider the appropriateness of the valuation. Facts which demonstrate that the appropriateness of the valuation should be reconsidered are--

(A) When the assessor or board of equalization should have decreased the assessed value of the subject property for January 1 of the even-numbered year in the two (2)-year assessment cycle pursuant to 12 CSR 30-3.001, but failed to do so; or

(B) When the assessor or board of equalization raises the assessed value of the subject property for January 1 of the even-numbered year in the two (2)-year assessment cycle pursuant to 12 CSR 30-3.001.

(4) A taxpayer who fails to appeal the assessed value in the odd-numbered year does not waive his/her right to appeal the assessed value in the even-numbered year. Any decision on the appeal of the assessment for the even-numbered year shall affect only the even-numbered year's assessment.

(5) A taxpayer who acquires title to or interest in property after the close of the board of equalization appeal hearings may not appeal to the commission for that tax year if the predecessor in title or interest had not appealed to the board of equalization for the year in which the transfer occurred. If the predecessor in title or interest had appealed to the board of equalization, and if such predecessor or successor in title or interest timely filed an appeal to the commission which is still active at the time of transfer of title or interest, the successor in title or interest may then complete the appeal process for that tax year before the commission. If the predecessor in title or interest litigated the issue of assessed valuation of the subject property in the odd-numbered year, the successor in title or interest to the same property may not lodge an appeal in the following even-numbered year for the same property unless there has been new construction or improvements as defined in 12 CSR 30-3.001.

Auth: sections 138.320 and 138.432, RSMo 1994 and 137.115, 138.430 and 138.431, RSMo Supp. 1999. Original rule filed May 14, 1991, effective October 31, 1991. Amended: Filed July 19, 2000, effective February 28, 2001.

### **12 CSR 30-3.040 Subpoenas and Discovery**

**PURPOSE:** This rule establishes the methods to be used by a party to a proceeding before the commission to obtain discovery and subpoenas, and the commission's authority to enforce such discovery and subpoenas.

(1) Requests for subpoenas shall be in writing, state the caption of the case and the party requesting the subpoena shall provide for service upon the witness no less than seven (7) days before the date of the deposition or hearing, unless extraordinary circumstances dictate a shorter time.

(2) In addition to section (1), a subpoena *duces tecum* specifically shall name the person to testify, state with particularity the exact records, documents or parts of documents to be produced and state the reasons the production of those documents is believed to be material and relevant to the proceedings.

(3) Subpoenas shall be signed and issued by a commissioner, or by the secretary of the commission. Subpoenas *duces tecum* shall be issued by the commission or by a commissioner.

(4) The scope and service of all subpoenas and the recompense of witnesses shall be as provided by section 138.360, RSMo.

(5) Subpoenas of the commission shall be enforced as provided by section 536.077, RSMo.

(6) Parties may obtain all available discovery in the same manner as the Missouri Supreme Court rules provide for civil actions in circuit court. The commission may, by order, enforce discovery for cause shown by the same methods, terms and conditions as provided by the Missouri Supreme Court rule in civil actions in the circuit court, except as may otherwise be required by law.

(7) No party shall serve on any other party more than twenty (20) interrogatories in the aggregate without leave of the commission or hearing officer or consent of opposing counsel. Subparagraphs of any interrogatory shall relate directly to the subject matter of the interrogatory and shall not exceed two (2) in number. Any party desiring to serve additional interrogatories shall first communicate in writing with opposing counsel concerning the matter. If the parties do not reach an agreement as a result of such communication, a party

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may file a written motion setting forth the proposed additional interrogatories and the reasons establishing good cause for the additional interrogatories. A copy of the written communication to opposing counsel shall be attached to the motion.

Auth: sections 138.360, 138.430, 536.073 and 536.077, RSMo (1994) and Article X, section 14, Missouri Constitution 1945. This rule was previously filed as 12 CSR 30-2.060 and 12 CSR 30-2.065. Original rule filed December 13, 1983, effective March 12, 1984. Amended: Filed August 23, 1995, effective January 30, 1996.

### **12 CSR 30-3.050 Procedure: Motions and Stipulations**

**PURPOSE:** This rule prescribes the procedure for the filing of certain motions and the use of certain stipulations in appeals taken under section 138.430, RSMo.

(1) Any party filing a written motion or other writing subsequent to the original complaint shall serve a copy of that writing upon the attorney of record for all remaining parties or upon the party him/herself if there is no attorney of records. Service shall be made by delivering a copy of the writing to the attorney or party - by leaving a copy of that writing with personnel at the attorney's office, by transmitting a copy by electronic transmission provided the filing party subsequently mails a copy of the writing to the attorney or party, or by mailing a copy of the writing. The person filing a motion, or other writing by electronic transmission shall retain the signed filing and make it available upon order of the commission.

(2) Any written motion which is appropriately filed prior to the hearing, except a motion to dismiss which may be filed at any time, shall be filed with the commission and served on all remaining parties such that each has not less than five (5) days' notice before the date specified for the event which stands to be affected by the motion. A filing which does not provide for five (5) days' notice to the parties will be denied unless there is a showing that despite the exercise of due diligence, a timely filing was not possible.

(3) Upon the commission or hearing officer's own motion, or the motion of a party, an appeal may be dismissed for any of the following grounds:

- (A) Lack of jurisdiction;
- (B) Untimely filing of an appeal;
- (C) Failure to comply with the rules of the commission relating to appeals;
- (D) Failure of prosecution; or
- (E) Any other ground alleged to legally justify an involuntary dismissal of an appeal.

(4) Any party may file a written motion for summary judgment upon allegations that there are no material issues of fact requiring an evidentiary hearing before this commission.

(5) Upon stipulation of all parties, and approval by the commission or hearing officer, an appeal may be decided upon written stipulation of facts in lieu of an oral hearing.

(6) Any party may file a written motion for a continuance not less than five (5) days before the date specified for the event which stands to be affected by the motion. Continuances will be granted for good cause shown as --

- (A) Illness of attorneys or witnesses;
- (B) Serious illness or death of immediate family members of attorneys or witnesses; or
- (C) Prior commitments of attorneys or witnesses.
  - 1. The prior commitment must be substantial and must have been extant at the time the commission conference, exhibit exchange, hearing, or other event was set.
  - 2. Case settings which occur after the commission setting will not suffice to allow a continuance. Each attorney is responsible for notifying the relevant tribunal of the conflict at the time counsel obtains a trial or hearing setting.

(7) A second request for a continuance by a party will be denied except in extraordinary circumstances.

(8) Any complainant may make a written request for a voluntary dismissal of an appeal at any time prior to the issuance of a decision and order by the hearing officer. The parties to an appeal may stipulate and agree as to proper assessed value for the subject property, subject to a confirmation by this commission, prior to the issuance of a final decision and order.

(9) 12 CSR 30-3.010(1)(C)2 is controlling a determining whether a written motion or other writing is filed within the time prescribed by law.

Auth: section 138.430, RSMo (1994) and Article X, section 14, Missouri Constitution 1945. This rule was previously filed as 12 CSR 30-2.070. Original rule filed December 13, 1983, effective March 12, 1984. Amended: Filed April 21, 1988, effective September 11, 1988. Amended: Filed May 14, 1993, effective January 13, 1994. Amended: Filed Aug. 23, 1995, effective Jan. 30,

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1996. Amended: Filed October 7, 2004, effective May 30, 2005.

### 12 CSR 30-3.060 Exchange of Exhibits, Prefiled Direct Testimony and Objections

**PURPOSE:** This rule describes the procedures for the exchange of exhibits and prefiled direct testimony between the parties, and filing objections to the admission of exhibits or testimony.

(1) The commission, or hearing officer, may order the exchange of exhibits and written direct testimony of all witnesses in advance of the prehearing conference. The order shall establish a schedule of deadlines and other requirements. The written testimony shall be in question and answer form, unless for good cause shown the commission or hearing officer approves narrative form, and shall be presented instead of the witness's oral direct testimony. After an exhibit containing the witness's testimony has been properly identified and authenticated by the witness, under oath, it may be marked and introduced as an exhibit. Written direct testimony must be as complete and accurate as if it were oral testimony, and it is subject to the same rules of evidence as if given orally. The witness shall be subject to cross-examination. Direct testimony will not be allowed at the hearing unless the written direct testimony has been filed and served on all parties the same as any other exhibit, or unless the parties have stipulated that it may be accepted by the commission at the hearing and the commission or hearing officer, after good cause shown, allows it. A party who opposes the introduction of written testimony may file a written objection and/or motion to strike, in accordance with the schedule set by the commission or hearing officer for such responses. Upon proper filing of an objection to written testimony, the commission or hearing officer will make an appropriate ruling on the matter. The purpose of this rule is to allow for full and fair cross-examination at the evidentiary hearing. Any exhibit or written direct testimony which has not previously been exchanged in accordance with this rule will be excluded from admission into evidence at the evidentiary hearing. This shall not preclude the offering of evidence based upon a sale of the subject property which occurs after an exchange of exhibits takes place, or other exhibits and related testimony which were not available at a time such that they could have been exchanged on the exchange date.

Auth: section 138.430, RSMo (1994). Original rule filed Dec. 13, 1983, effective March 12, 1984. Amended: Filed Nov. 4, 1993, effective July 10, 1994. Rescinded and readopted: Filed Aug. 23, 1995, effective Jan. 30, 1996.

### 12 CSR 30-3.065 Appraisal Evidence

**PURPOSE:** This rule describes the suggested content and guidelines for the composition of appraisal reports as exhibits and is consistent with sections 339.500 to 339.549, RSMo which limit who may provide real property appraisal services for a fee in hearings before the State Tax Commission.

(1) As used in this rule, a complete narrative appraisal report for real property should be paginated for easy reference and should contain the following elements:

(A) A narrative introduction, including:

1. A statement of purpose, including a statement of the property interest being valued;
2. A description of the subject property, including but not limited to, a legal description of the property and any leasehold interests; address, locator number where applicable; land and improvement area; zoning; topography and neighborhood;
3. A statement of the highest and best use of the subject property; and
4. An opinion of the true value in money of the subject property.

(B) A statement of the recognized approaches to value with a statement of why each approach was or was not used.

1. An income approach should include:
  - A. A complete reconstructed income and expense statement for the subject property showing economic or market values for each of the following elements:
    - (I) Potential gross income;
    - (II) Vacancy and collection loss;
    - (III) Miscellaneous income;
    - (IV) Effective gross income;
    - (V) Operating expenses; and
    - (VI) Net operating income;
  - B. The capitalization method and rate used including all calculations, a narrative explanation of why the capitalization method is appropriate and an explanation of each element of the selected method;
  - C. A statement of the applicable tax levy rate;
  - D. Sources of actual and market expense, income and capitalization rate figures and verification for each; and
  - E. A final indication of value.
2. A sales comparison approach should include:
  - A. The name of the owner(s), the location, date of sale, conditions of sale, land and improvement areas, sales price and source of information for each comparable sale;
  - B. A narrative explanation of why the comparable properties were selected for use;
  - C. A statement that the sales have been verified and by and with whom they were verified;
  - D. A specific listing of adjustments made; and
  - E. A final indication of value including a narrative explanation of why that value was chosen.
3. A cost approach should include:
  - A. An opinion of the value of the subject land and a description of the methodology used to arrive at that opinion;
  - B. A narrative explanation of whether the replacement cost or the reproduction cost was used and why;
  - C. An estimate of the reproduction cost or replacement cost new, including the method used and sources employed to arrive at that estimate;

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D. The amount and type of depreciation applied with a narrative explanation of why the depreciation was applied and the methods employed; and

E. A final indication of value.

4. Any other approach to value used should be explained with sufficient specificity to allow all other parties to reconstruct the approach used. A narrative explanation of why the approach was used should be included;

(C) A final opinion of value which correlates all approaches used including a narrative explanation of any weighting process used to arrive at that final opinion of value; and

(D) The signature of the appraiser.

(2) As used in this rule, an appraisal report for personal property should be paginated for easy reference and should contain the following elements:

(A) A narrative introduction which states the purpose of the appraisal;

(B) A description of the subject property including, but not limited to, common names and registration numbers where applicable, usage, legal interests, effective and actual age;

(C) A narrative explanation of the approach(es) to value used which is sufficiently specific for all other parties to reconstruct the approach(es) used and which includes the reasons for its (their) use;

(D) A narrative explanation of the correlation of all approaches used;

(E) A final opinion of value of the subject property; and

(F) The signature of the appraiser.

(3) Beginning July 1, 1999, it will be unlawful for any person who is not licensed or certified by the Missouri Real Estate Appraisers Commission as provided in sections 339.500 to 339.549, RSMo, to, for a fee, develop and offer into evidence a real estate appraisal or appraisal report, as those terms are defined in section 339.503(1) and (4), before the commission unless such person is exempt from licensure and certification pursuant to section 339.501.5, RSMo Supp. 1998.

(4) Any appraisal or appraisal report, as those terms are defined in section 339.503 (1) and (4), which is filed with the commission or offered into evidence pursuant to 12 CSR 30-3.060 shall contain the Missouri Real Estate Appraisers Commission certificate or license number of the person or persons who developed the appraisal or appraisal report, or a statement setting forth the basis for exemption from licensure and certification for such persons pursuant to section 339.501.5, RSMo Supp. 1998. Any such appraisal or appraisal report failing to comply with this provision will be excluded from evidence at the evidentiary hearing on the valuation of the property under appeal.

(5) Any written direct testimony of a person, testifying as to an appraisal or appraisal report, as those terms are defined in section 339.503(1) and (4), which is filed with the commission or offered into evidence pursuant to 12 CSR 30-3.060 shall contain testimony stating the Missouri Real Estate Appraisers Commission certificate or license number of the person or persons who developed the appraisal or appraisal report, or a statement setting forth the basis for exemption from licensure and certification for such person or persons pursuant to section 339.501.5, RSMo Supp. 1998, of the person or persons who written direct testimony is being offered into evidence. Any such written direct testimony failing to comply with this provision will be excluded from evidence at the evidentiary hearing on the valuation of the property under appeal.

Auth: section 138.430 and 138.431, RSMo 1994. Original rule filed August 23, 1995, effective January 30, 1996. Amended: Filed March 30, 1999, effective October 30, 1999.

### 12 CSR 30-3.070 Prehearing Procedures

PURPOSE: This rule describes the procedures for prehearing practice in appeals to the commission.

(1) Upon its own motion or motion of a party, the commission may set a prehearing conference. Unless excused by the commission, the person who will actually handle the hearing shall attend the conference.

(2) Parties or their attorneys shall attend prehearing conferences and be prepared to simplify issues; estimate length of hearing; and stipulate to uncontroverted facts, contents, authenticity, and the identification of exhibits.

(3) The commission or hearing officer may make an order which recites the action taken at the conference and any agreements made by the parties as to any of the matters considered. The order shall control the subsequent course of the cause, unless later modified by the commission or hearing officer.

(4) The location of prehearing conferences shall be as ordered by the commission or hearing officer.

(5) Any natural person appealing his/her assessment pro se may perform any action required or permitted by this rule without benefit of counsel.

Auth: section 138.430, RSMo (1994). This rule was previously filed as 12 CSR 30-2.040. Original rule filed December 13, 1983, effective March 12, 1984. Amended: Filed November 4, 1993, effective July 10, 1994. Amended: Filed Aug. 23, 1995, effective Jan. 30, 1996.

### 12 CSR 30-3.075 Receipt of Evidence Indicating Value Greater than Assessor or Board-First Class Charter Counties

PURPOSE: This rule explains the procedures which hearing officers are to follow relative to evidence offered by assessors in first class charter counties which indicates a property value greater than the value that has been determined by the board of equalization or the

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assessor previously.

(1) In any case in a first class charter county or a city not within a county, where the assessor presents evidence which indicates a valuation higher than the value finally determined by the assessor or the value determined by the board of equalization, whichever is higher, for the assessment period, such evidence will only be received for the purpose of sustaining the assessor's or board's valuation, and not for increasing the valuation of the property under appeal.

Auth: section 138.060 and 138.430, RSMo 2000. Original rule filed October 24, 2000, effective June 30, 2001.

### **12 CSR 30-3.080 Hearing and Disposition of Appeals**

**PURPOSE:** This rule explains how hearing officers are assigned to hear appeals and how appeals are finally disposed of by the commission.

(1) To hear and decide appeals pursuant to section 138.430, RSMo, the commission shall appoint one (1) or more hearing officers subject to supervision by the commission. In its discretion, the commission may reserve the appeals as it deems fit to be heard and decided by the full commission, and in such cases the decision of the commission shall be final and subject to judicial review pursuant to section 138.470, RSMo.

(2) The commission as it deems fit, may assign the appeals to a hearing officer for disposition. A hearing officer, after affording the parties reasonable opportunity for fair hearing, shall issue a decision and order affirming, modifying or reversing the determination of the board of equalization, correcting any assessment which is unlawful, unfair, improper, arbitrary or capricious. The commission may reassign an appeal. All parties to an appeal shall be duly notified of the hearing officer's decision and order.

(3) The commission or hearing officer shall have all lawful means available to ensure the effective operation of a full and fair proceeding, the ethical conduct of persons practicing before it and compliance with all lawful orders of the commission. Any aggrieved person to such an action by the commission may seek recourse in circuit court as provided in Chapter 536, RSMo.

(4) Within thirty (30) days following the date of notification or mailing of a decision and order of a hearing officer, a party may file with the commission an application to have the decision and order reviewed by the commission pursuant to section 138.432, RSMo. Appeal to the full commission is prerequisite to judicial review.

(5) The commission may summarily allow or deny an application for review of a hearing officer decision.

(A) If the application is allowed, the commission may affirm, modify, reverse, deny or remand to the hearing officer the decision and order of the hearing officer on the basis of the evidence previously submitted or based on additional evidence taken before the commission. The commission promptly shall notify the parties of its decision and order, which decision and order shall then be subject to judicial review pursuant to section 138.470.4, RSMo.

(B) If the application is denied, the decision and order of the hearing officer is deemed to be the final decision of the commission for purposes of judicial review. The time limitations for judicial review in these cases shall run from the date of notice of mailing of the order of the commission denying the application for review.

Auth: sections 138.430, RSMo, 138.431, RSMo and 138.432, RSMo (1994). Original rule filed December 13, 1983, effective March 12, 1984. Amended: Filed Aug. 23, 1995, effective Jan. 30, 1996.

### **12 CSR 30-3.085 Mediation of Appeals**

**PURPOSE:** This rule provides the parties with an alternative dispute resolution option for property tax appeals.

(1) Parties to an assessment appeal may agree to pursue mediation and file a request for an appeal to be submitted to mediation. Upon approval of the commission, such appeals will be placed on a mediation docket.

(2) If the parties reach a settlement agreement through the mediation process, the agreement shall be submitted to the commission for approval. If any or all of the appeal issues remain unresolved at the conclusion of the mediation period, the appeal will be placed on the hearing docket.

Auth: section 138.430 and 138.431, RSMo 1994. Original rule filed July 15, 1999, effective January 30, 2000.

## **Title 12 - DEPARTMENT OF REVENUE Division 30 - State Tax Commission Chapter 4 - Agricultural Land Productive Values**

### **12 CSR 30-4.010 Agricultural Land Productive Values**

**PURPOSE:** This rule complies with the requirement of section 137.021, RSMo to publish a range of productive values for agricultural and horticultural land for the ensuing tax year.

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(1) Agricultural Land Grades and Values. The following are definitions of agricultural land grades and the productive values of each;

(A) Grade #1. This is prime agricultural land. Condition of soils is highly favorable with no limitations that restrict their use. Soils are deep, nearly level (zero to two percent (0-2%) slope) or gently sloping with low erosion hazard and not subject to damaging overflow. Soils that are consistently wet and poorly drained are not placed in Grade #1. They are easily worked and produce dependable crop yields with ordinary management practices to maintain productivity - both soil fertility and soil structure. They are adapted to a wide variety of crops and suited for intensive cropping.

Use value: nine hundred eighty-five dollars (\$985);

(B) Grade #2. These soils are less desirable in one (1) or more respects than Grade #1 and require careful soil management, including some conservation practices on upland to prevent deterioration. This grade has a wide range of soils and minimum slopes (mostly zero to five percent (0-5%)) that result in less choice of either crops or management practices. Primarily bottomland and best upland soils. Limitations --

1. Low to moderate susceptibility to erosion;
2. Rare damaging overflows (once in five to ten (5-10) years); and
3. Wetness correctable by drainage.

Use value: eight hundred ten dollars (\$810);

(C) Grade #3. Soils have more restrictions than Grade #2. They require good management for best results. Conservation practices are generally more difficult to apply and maintain. Primarily good upland and some bottomland with medium productivity. Limitations --

1. Gentle slope (two to seven percent (2-7%));
2. Moderate susceptibility to erosion;
3. Occasional damaging overflow (once in three to five (3-5) years) of Grades #1 and #2 bottomland; and
4. Some bottomland soils have slow permeability, poor drainage, or both.

Use value: six hundred fifteen dollars (\$615);

(D) Grade #4. Soils have moderate limitations to cropping that generally require good conservation practices. Crop rotation normally includes some small grain (for example, wheat or oats), hay, or both. Soils have moderately rolling slopes and show evidence of serious erosion. Limitations --

1. Moderate slope (four to ten percent (4-10%));
2. Grade #1 bottomland subject to frequent damaging flooding (more often than once in two (2) years), or Grades #2 and #3 bottomland subject to occasional damaging flooding (once every three to five (3-5) years);
3. Poor drainage in some cases; and
4. Shallow soils, possibly with claypan or hardpan.

Use value: three hundred eighty-five dollars (\$385);

(E) Grade #5. Soils are not suited to continuous cultivation. Crop rotations contain increasing proportions of small grain (for example, wheat or oats), hay, or both. Upland soils have moderate to steep slopes and require conservation practices. Limitations --

1. Moderate to steep slopes (eight to twenty percent (8-20%));
2. Grades #2 and #3 bottomland subject to frequent damaging flooding (more than once in two (2) years) and Grade #4 bottomland subject to occasional damaging flooding; and
3. Serious drainage problems for some soils.

Use value: one hundred ninety-five dollars (\$195);

(F) Grade #6. Soils are generally unsuited for cultivation and are limited largely to pasture and sparse woodland. Limitations --

1. Moderate to steep slopes (eight to twenty percent (8-20%));
2. Severe erosion hazards present;
3. Grades #3 and #4 bottomland subject to frequent damaging flooding (more than once in two (2) years), and Grade #5 bottomland subject to occasional damaging flooding (once every three to five (3-5) years); and
4. Intensive management required for crops.

Use value: one hundred fifty dollars (\$150);

(G) Grade #7. These soils are generally unsuited for cultivation and may have other severe limitations for grazing and forestry that cannot be corrected. Limitations --

1. Very steep slopes (over fifteen percent (15%));
2. Severe erosion potential;
3. Grades #5 and #6 bottomland subject to frequent damaging flooding (more than once in two (2) years);



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4. Intensive management required to achieve grass or timber productions; and
5. Very shallow topsoil.

Use value: seventy-five dollars (\$75);

(H) Grade #8. Land capable of only limited production of plant growth. It may be extremely dry, rough, steep, stony, sandy, wet or severely eroded. Includes rivers, running branches, dry creek and swamp areas. The lands do provide areas of benefit for wildlife or recreational purposes.

Use value: thirty dollars (\$30); and

(I) Definitions. The following are definitions of flooding for purposes of this rule:

1. Damaging flooding. A damaging flood is one that limits or affects crop productions in one (1) or more of the following ways:
  - A. Erosion of the soil;
  - B. Reduced yields due to plant damage caused by standing or flowing water;
  - C. Reduced crop selection due to extended delays in planting and harvesting; and
  - D. Soil damage caused by sand and rock being deposited on the land by flood waters;
2. Frequent damaging flooding. Flooding of bottomlands that is so frequent that normal row cropping is affected (reduces row crop selection); and
3. Occasional damaging flooding. Flooding of bottomland that is so infrequent that producing normal row crops is not compromised in most years.

(2) Forest Land and Horticultural Land. The following prescribes the treatment of forest land and horticultural land:

(A) Forest land, whose cover is predominantly trees and other woody vegetation, should not be assigned to a land classification grade based on its productivity for agricultural crops. Forest land of two (2) or more acres in area, which if cleared and used for agricultural crops, would fall into land grades #1 - #5 should be placed in land grade #6; or if land would fall into land grades #6 or #7 should be placed in land grade #7. Forest land may or may not be in use for timber production, wildlife management, hunting, other outdoor recreation, or similar uses; and

(B) Land utilized for the production of horticultural crops should be assigned to a land classification grade based on productivity of the land if used for agricultural crops. Horticultural crops include fruits, ornamental trees and shrubs, flowers, vegetables, nuts, Christmas trees and similar crops which are produced in orchards, nurseries, gardens or cleared fields.

Auth: section 137.031, RSMo (1994). Original rule filed December 13, 1983, effective March 12, 1984. Rescinded and readopted: Filed October 17, 1984, effective April 11, 1985. Amended: Filed November 15, 1985, effective May 11, 1986. Amended: Filed September 3, 1986, effective December 1, 1986. Emergency amendment filed November 8, 1988, effective December 31, 1988, expired February 28, 1989. Amended: Filed November 8, 1988, effective January 27, 1989. Amended: Filed September 17, 1990, effective February 14, 1991. Amended: Filed October 13, 1992, effective June 7, 1993. Amended: Filed September 15, 1994, effective March 30, 1995. Amended: Filed November 15, 1996, effective June 30, 1997. Amended: Filed Dec. 28, 1999, effective July 30, 2000. Amended: Filed December 29, 2003, effective June 30, 2004.

## **CHAPTER IX**

### **TAX APPEALS DISPOSITION**

A complete listing of State Tax Commission appeals disposition is posted to our website at <http://www.stc.mo.gov/>

If you do not have access to the Internet and would like to request a copy of the disposition list, please contact us at 573-751-2414.

**TAX APPEALS DISPOSITION**

<b><u>Type</u></b>	<b><u>Number Disposed</u></b>
Decisions	85
Stipulations	3,073
Dismissals	273
Total	3,431

**CHAPTER X**  
**INDEX OF DECISIONS AND ORDERS OF THE**  
**STATE TAX COMMISSION OF MISSOURI**  
**2005**

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please contact us at 573-751-1715.

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COMPLAINANT	ISSUE	APPEAL NUMBER
<b><u>Classification</u></b>		
Algonquin Golf Club, et al	Commercial-Not-For-Profit Golf Course	03-11953 thru 03-11965
Harp, Gaylon	Residential	05-57500
<b><u>Exemption</u></b>		
SSDN (Southside Day Nursery)	Commercial-Denied-Day Care and Business Incubator	03-20006
<b><u>Valuation - Real Property</u></b>		
Arman, Paul	Residential-Discrimination	04-10005
Arman, Paul	Residential-Discrimination	04-10006
Barclay Club Apartments	Residential-Apartments	03-79005 thru 03-79010
BGI Limited Company	Commercial-Motel and Condos	04-89500
Branson Christian County	Residential-Subsidized Housing	97-50500. 99-50500 and 01-50500
Brown, James & Diana Cowan	Residential-Lake Lots	05-80503 thru 05-80507
DeFrates, Nancy	Residential-Residential/Agricultural	04-74000
DNS Electronic Materials	Commercial-Silicon Wafer Manufacturing Plant	03-32609 thru 03-32612
Ford Motor Company	Commercial-Automobile Manufacturing Plant	03-32000 thru 03-32005
Fred Weber, Inc.	Commercial-Limestone Quarry	03-34017 thru 03-34019
Health Midwest RMC	Commercial-Hospital	04-49000
Lakewood Apartments	Residential-Subsidized Housing	03-34000
Malan, Barry	Residential	05-44500
Meladi LLC	Commercial-Motel	04-10114
Moberly Plaza Apartments	Residential-Subsidized Housing	03-81500
Moberly Plaza II Apartments	Residential-Subsidized Housing	03-81501
STL 400 N. 4th LLC/Integrity	Commercial/Residential-Long Term lease	02-20028, 02-20029
Real Estate Corp.		03-20000 & 03-20001
Twelve Oaks Motor Inn	Commercial-Value Based on Prior Decision (137.345.5)	04-89501
Walden Pond Apartments	Residential-Subsidized Housing	03-34001
Warren Davis Properties	Commercial-Grocery Store-Recent Sale	04-80000
<b><u>Valuation - Personal Property</u></b>		
Balzer, Mark	Trailer, High Mileage Car	04-32018
Bussman Div. Cooper Industries	Machinery and Equipment	02-10084
Color Art, Inc.	Machinery and Equipment	02-10087
Color Art, Inc.	Machinery and Equipment	03-10083
Consumer Programs, Inc.	Machinery and Equipment	02-20046
Dial Corporation	Machinery and Equipment	02-20036
Independent Concrete Pipe Company	Machinery and Equipment	03-10085
Inland Paperboard and Packaging	Machinery and Equipment	02-10092
Inland Paperboard and Packaging	Machinery and Equipment	03-10086
Nestle USA, Inc.	Machinery and Equipment	03-10124 & 03-10125
Nestle USA, Inc.	Machinery and Equipment	02-20032
Nike IHM	Machinery and Equipment	02-32503 & 03-32578
Nordyne, Inc.	Machinery and Equipment	02-20037
Packaging Concepts	Machinery and Equipment	02-20048
Packaging Concepts	Machinery and Equipment	02-20049
Quest Diagnostics Clinical Labs	Machinery and Equipment	03-10093
Raskas Dairy, Inc.	Machinery and Equipment	02-20033
St. Louis Post Dispatch	Machinery and Equipment	02-20039
St. Louis Post Dispatch	Machinery and Equipment	03-11988
United Van Lines/Unigroup	Office Furniture and Computers	03-10097
USA Vacuum	Value Based on Prior Decision (137.345.5)	04-34002
Warner-Jenkinson Co., Inc.	Machinery and Equipment	02-20043
Welborn, Wiley	Value of Automobile	04-49003